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ABSTRACT

This report documents the municipal overburden, the lack of State support in urban counties when compared to rural counties, and the educational needs of urban areas. To facilitate the discussion, the 67 Florida counties have been divided into (1) urban counties where the population, as reported by the 1970 census, was 150,000 or more; (2) urban-rural counties where the population was 25,000 or more, but less than 150,000; and (3) rural counties where the population was less than 25,000. Recommendations for legislation to solve the fiscal dilemma of the Dade County Schools complete the document. (Author)

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AN ASSESSMENT OF STATE FUNDING AND METROPOLITAN OVERBURDEN  
RELATED TO URBAN, URBAN-RURAL, AND RURAL  
SCHOOL DISTRICTS IN FLORIDA

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## PART I

### INTRODUCTION

Historically, the large city with its concentration of wealth, talent and cultural advantages has provided educational leadership for the Nation. In contemporary America, this leadership role is declining. Under existing financial structures, there is serious question as to the ability of the big city school system to meet the increasing demands being placed upon it by the rapidly developing social problems inherent in large masses of people in a modern mobile society. Faced with large numbers of "culturally different" children with special problems, teacher shortages in areas requiring special training, public employee militancy, and rising school site and construction cost, urban centers which are financially confined by funding formulas that served agrarian America, are unable to cope with the educational needs of the masses.

The plight of the big city, so often conceptualized as a Northern problem, is a national problem. The problems caused by population concentration, "municipal overburden" in taxation, high property and construction costs, and the added expense of urban living, confronts Florida.

Seventy-three percent of Florida's population live in eleven of the sixty-seven counties (see Schedule 1 in Appendix). Five percent of the total population reside in the thirty least populated counties. The remaining 22 percent dwell in twenty-six counties that may be considered as counties of joint rural and urban interests, but whose population per county averages less than one percent of the state population. The burden of educating the young people of Florida rests primarily with the eleven counties which comprise 73 percent of the population.

The concentration of population in these eleven counties, and the social and physical needs caused by such a concentration, results in a municipal overburden in taxation. The average millage in cities of urban counties is 33.56 mills (see Schedule 2 in Appendix). The average millage of those in the thirty least populated counties is 24.06 mills. The urban counties range to a high of 41.38 in Pinellas County, the rural counties to a low of 8.00 mills in Liberty County. Miami of Dade County is 37.96 mills. Taxes on a \$20,000 home in Miami are \$569 after homestead exemption. The taxes on a comparable home in the average rural county are \$361, with a low of \$120 in Liberty County (see Figure 1).

| Taxes on \$20,000 Home: Range and Mean by Classification                                                                                                |             |       |                                                          |
|---------------------------------------------------------------------------------------------------------------------------------------------------------|-------------|-------|----------------------------------------------------------|
|                                                                                                                                                         | Range       | Mean  | Average Millage Rate of Largest Cities in Classification |
| Urban                                                                                                                                                   | \$347-\$621 | \$503 | 33.56                                                    |
| Urban-Rural                                                                                                                                             | \$267-\$601 | \$403 | 26.90                                                    |
| Rural                                                                                                                                                   | \$120-\$544 | \$361 | 24.06                                                    |
| It costs more in taxes to own a home in the eleven urban counties--therefore, the greatest citizen resistance to further millage increases on property. |             |       |                                                          |

Figure 1

Due to the density of population, vandalism and congestion, insurance premiums are higher in urban areas. Automobile insurance (policy from a selected national underwriter) as an example, costs \$273 in Dade County and \$156 in sampled rural counties. Figure 2 illustrates the difference in insurance rates between three selected urban, urban-rural, and rural counties.

| Automobile Insurance Rates<br>from a Popular National Underwriter<br>for Three Selected Counties in Each of<br>Three Population Classifications*                                                                                 |       |         |                                                                 |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------|---------|-----------------------------------------------------------------|
| Classification<br>County                                                                                                                                                                                                         | Rate  | Average | Difference from the<br>Average Rate for<br>Three Urban Counties |
| Urban                                                                                                                                                                                                                            |       | \$228   | ---                                                             |
| Dade                                                                                                                                                                                                                             | \$273 |         |                                                                 |
| Duval                                                                                                                                                                                                                            | 193   |         |                                                                 |
| Hillsborough                                                                                                                                                                                                                     | 219   |         |                                                                 |
| Urban-Rural                                                                                                                                                                                                                      |       | \$159   | \$69                                                            |
| Indian River                                                                                                                                                                                                                     | \$156 |         |                                                                 |
| Lee                                                                                                                                                                                                                              | 164   |         |                                                                 |
| Marion                                                                                                                                                                                                                           | 156   |         |                                                                 |
| Rural                                                                                                                                                                                                                            |       | \$156   | \$72                                                            |
| Glades                                                                                                                                                                                                                           | \$156 |         |                                                                 |
| Lafayette                                                                                                                                                                                                                        | 156   |         |                                                                 |
| Liberty                                                                                                                                                                                                                          | 156   |         |                                                                 |
| *Rate is for a male over twenty-five, family man with good driving record, uses automobile for normal family use including driving to and from work, and automobile is financed necessitating liability and collision insurance. |       |         |                                                                 |

Figure 2

This municipal overburden affects education adversely as education is over-dependent upon the property tax as a source of funding. Thirty-eight and three-tenths percent of the total property tax collected in Dade County goes to the support of education, with 61.7 percent going for all other county services (see Schedule 3 in Appendix). In comparison, 83.3 percent of the total property tax in Flagler County goes for education, with only 16.7 percent going for all other county services. Of the eleven urban counties, only five, or 45 percent, receive more than 50 percent of the total property tax revenue for education. Of the 30 least populated counties, 28, or 93 percent, receive more than 50 percent of the total property tax revenue for education (see Figure 3).

School Boards Receiving More Than 50 Percent  
of Total County Property Tax by Classification

|                                                                                                                                                                                                                                                                                                                                                                                                          | Urban | Urban-Rural | Rural | Total |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------|-------------|-------|-------|
| Number More Than 50%                                                                                                                                                                                                                                                                                                                                                                                     | 5     | 21          | 28    | 54    |
| % of Total Classification                                                                                                                                                                                                                                                                                                                                                                                | 45%   | 81%         | 93%   | --    |
| <p>In thirteen counties, property tax revenue spent for other county services exceeds that spent for schools. Six of the thirteen are urban counties. This represents 55 percent of the total urban county classification (six out of eleven). County government needs in urban counties are greater than in non-urban counties. This results in higher millage rates and often taxpayer resistance.</p> |       |             |       |       |

Figure 3

Yet, even though the property tax fails to support education equally as well in urban counties as it does in rural counties, the State contributes less of the total bill in urban counties than it does in rural counties (see Schedules 4-7 in Appendix). On the average, the State supplies 59.2 percent of the total bill in the eleven urban counties and 73.1 percent in the thirty rural counties (see Figure 4).

Percent of Operating Fund Revenues  
Contributed by State Financing

| Classification | Range        | Mean  | Receiving 80% or More<br>from State Sources |         |
|----------------|--------------|-------|---------------------------------------------|---------|
|                |              |       | Number                                      | Percent |
| Urban Counties | 50.1 - 69.6% | 59.2% | 0                                           | 0       |
| Rural Counties | 44.6 - 93.0% | 73.1% | 10                                          | 33 1/3% |

Figure 4

Dade County received 50.1 percent of its revenue from State sources. Liberty County received 93 percent of its revenue from State sources. Ten, or one third of the thirty rural counties receive 80 percent, or better, of their total revenue from State sources.

The lack of proportional State support for urban counties is further complicated by additional costs representative of urban areas. Average teacher beginning and maximum salaries are higher in the eleven urban areas (see Schedules 8-10 in Appendix). Yet, an urban beginning teacher faces the situation that when he reaches the average salary earned by teachers of that county, he will still earn less than the average net effective buying power of households for that county (see Schedule 11 in Appendix). This is not true for most of the remaining fifty-six Florida counties where the average teacher salary exceeds the average net effective buying power per household.

Therefore, the urban teacher has found it necessary to organize into strong professional organizations that have won negotiating privileges with urban school boards. The pressure for increased salaries and employee benefits is greatest in urban counties.

School site and construction costs are higher in urban areas (see Schedule 12 in Appendix), yet the Minimum Foundation Program does not differentiate between high and low cost areas, granting \$400 per instruction unit for replacement and \$800 per new instruction unit for new construction, regardless of the location of the construction. Where school sites are often purchased in rural areas for between \$500 and \$1,000 an acre, a recent 25-acre site sought in Dade County cost \$875,000, or \$35,000 per acre. With site improvement necessary for construction of a vocational school, the 25-acre site cost was over \$1,000,000. Construction costs for 1968-69 throughout the State show Dade County as \$25.42 a square foot for elementary school construction, as compared with \$15.49 a square foot in Okaloosa County; secondary school construction cost of \$32.61 a square foot in Dade County, as compared with \$14.40 in Gulf County. Construction costs have risen rapidly since the 1968-69 school year (see Figure 5). The latest elementary school built in Dade County cost \$1,230,000. Two new Dade County high schools opened this year cost \$6,245,700 and \$6,338,000, respectively. The two schools are the same; the difference in price is that one contract was let in December 1969, while the other was let four months later in April 1970. That four months cost \$92,300 in additional construction costs.

Costs Per Square Foot for New Elementary and  
Secondary School Construction in Florida During 1968-69

| <u>Elementary</u>                                                                                                   |         |            |                | <u>Secondary</u> |         |            |                |
|---------------------------------------------------------------------------------------------------------------------|---------|------------|----------------|------------------|---------|------------|----------------|
| Rank                                                                                                                | Cost    | County     | Classification | Rank             | Cost    | County     | Classification |
| 1                                                                                                                   | \$25.42 | Dade       | Urban          | 1                | \$32.61 | Dade       | Urban          |
| 2                                                                                                                   | 22.99   | Palm Beach | Urban          | 2                | 21.06   | Brevard    | Urban          |
| 3                                                                                                                   | 20.16   | Pinellas   | Urban          | 3                | 19.60   | Okaloosa   | Urban-Rural    |
| 4                                                                                                                   | 19.74   | Manatee    | Urban-Rural    | 4                | 18.90   | Seminole   | Urban-Rural    |
| 5                                                                                                                   | 18.02   | Alachua    | Urban-Rural    | 5                | 16.88   | Leon       | Urban-Rural    |
| 6                                                                                                                   | 16.99   | Broward    | Urban          | 6                | 16.87   | Marion     | Urban-Rural    |
| 7                                                                                                                   | 16.88   | Seminole   | Urban-Rural    | 7                | 16.42   | Broward    | Urban          |
| 8                                                                                                                   | 16.58   | Leon       | Urban-Rural    | 8                | 16.01   | Palm Beach | Urban          |
| 9                                                                                                                   | 15.69   | Highlands  | Urban-Rural    | 9                | 14.40   | Gulf       | Rural          |
| 10                                                                                                                  | 15.49   | Okaloosa   | Urban-Rural    | 10               | 11.98   | Duval      | Urban          |
| Generally, construction costs in Urban Counties are higher than Urban-Rural, which, in turn, are higher than Rural. |         |            |                |                  |         |            |                |

Figure 5

Costs for plant operation and maintenance are higher in urban areas. Mean per pupil expenditure for plant operations and maintenance in urban counties exceeds that in rural-urban counties by \$8 and rural counties by \$4 (see Schedule 13 in Appendix). Eight dollars per pupil in average daily attendance amounted to \$1,803,216 during the 1969-70 school year in Dade County.

The cost of educating the exceptional child and the "culturally different" child exceeds that of the child in the average general education program. Large numbers of these students congregate in the public schools of the urban areas. Dade County has 49,379 pupils from families whose native language is Spanish. There are 60,483 nonwhite pupils (Negro, American Indian, and Oriental). One hundred nine thousand eight hundred sixty-two, or 45.3 percent, of Dade County's pupils are minority-group children. With 73 percent of the population, the eleven urban counties utilize 70 percent of the special education units and 67 percent of the vocational units. The need is much greater. No State funding provision is made for the masses of "culturally different."

A burden that is unique to the urban areas of Florida is immigration. Educators throughout the Nation are hopeful of a breathing spell that has been indicated by a declining birth rate. There appears to be little hope for such relief in the urban areas of Florida where immigration from other states continues to swell the already dense population. Unable to provide for past growth, with 59 junior and senior high schools on double session (ten-period day), Dade County continues to grow with no indication of a reverse trend except for an occasional year such as the 1970-71 year when average daily attendance dropped due to racial concerns. This trend is demonstrated by Figure 6.

| Growth in Average Daily Attendance<br>in Dade County Public Schools                                                                                                                                                                                                         |                      |                                |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------|--------------------------------|
| School Year                                                                                                                                                                                                                                                                 | ADA                  | Increase over<br>Previous Year |
| 1965-66                                                                                                                                                                                                                                                                     | 189,280              |                                |
| 1966-67                                                                                                                                                                                                                                                                     | 197,127              | 7,847                          |
| 1967-68                                                                                                                                                                                                                                                                     | 198,362              | 1,235                          |
| 1968-69                                                                                                                                                                                                                                                                     | 216,381              | 18,019 <sup>a</sup>            |
| 1969-70                                                                                                                                                                                                                                                                     | 225,402              | 9,021                          |
| 1970-71                                                                                                                                                                                                                                                                     | 221,724              | (3,678) <sup>b</sup>           |
| 1971-72                                                                                                                                                                                                                                                                     | 235,545 <sup>c</sup> | 13,821                         |
| <p>a. 1968-69 ADA shows a disproportionate jump due to the addition of kindergarten on a county scale.</p> <p>b. Private school enrollments increased with the advent of bussing to establish racial balance.</p> <p>c. Estimated ADA at close of first week of school.</p> |                      |                                |

Figure 6

Similar growth may be noted in other urban counties, with Orange and Pinellas Counties being of particular note.

.. This growth has placed tremendous pressure on school facility needs. During the years of 1968-1970, Dade County's growth was equal to 149 kindergarten classrooms, seven elementary schools, four junior high schools, and two senior high schools. The cost of these facilities with today's prices would be approximately \$39,423,000. Eight hundred dollars per new minimum foundation unit does not provide for construction in urban counties.

If the large city school system is to meet the challenge of educating tomorrow's citizen today, present methods of funding will have to be revised. The entire funding structure needs to be overhauled with finance being based upon programs and needs. In the interim, the State should recognize the

unique needs of the urban area by providing for: (1) a reduced ratio in computing minimum foundation units for the culturally different, (2) additional money per minimum foundation unit to recognize added costs of urban education, (3) devising a realistic formula for capital outlay that will enable urban districts to build the backlog of needed facilities, or (4) remove the ten-mill cap so that District School Boards may again strive to meet the needs of an urban community.

The following pages are documentation of the municipal overburden, lack of State support in urban counties when compared to rural counties, and the educational needs of urban areas. To facilitate the discussion, the 67 Florida counties have been divided into the following three groups: Urban counties (11) where the population, as reported by the 1970 Census, was 150,000 or more; urban-rural counties (26) where the population was 25,000 or more, but less than 150,000; and rural counties (30) where the population was less than 25,000.

Following this documentation are our recommendations for legislation to solve the fiscal dilemma of the Dade County Schools.

## PART II

### DOCUMENTATION OF STATEMENTS CONCERNING "MUNICIPAL OVERBURDEN" AND LACK OF STATE SUPPORT OF URBAN COUNTIES WHEN COMPARED TO RURAL COUNTIES

1. Seventy-three percent of Florida's population live in eleven of the sixty-seven urban counties. Twenty-seven percent live in the remaining fifty-six counties. The thirty least populated counties account for only five percent of the total population. The burden for education falls primarily upon the eleven urban counties. (Schedule 1 of Appendix)

2. Urban areas are marked by rapid pupil growth. The growth is not likely to be limited by a declining birth rate because of the high immigration rate. (Schedule 14 of Appendix)

3. Property taxation is highest in urban counties (Schedule 2 of Appendix); therefore, taxpayer resistance to additional millage levies in these areas.

4. A higher percent of the county revenue received from property taxation goes to education in rural counties than in urban counties (Schedule 3 of Appendix). This demonstrates that although education is dependent upon property taxation, it is used to finance other governmental services to a greater degree in urban areas than in rural areas.

Figure 7 shows a ratio of county taxes for governmental expenditures (other than education) to that for education. A ratio of one would indicate that approximately the same amount went for both education and other governmental services. It is interesting to note that the highest ratios are in six of the eleven urban counties.

| Ratio of Property Tax Revenue<br>for County Governmental Expenditures<br>to Property Tax Revenue for County School Expenditure                                 |       |              |                |            |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------|-------|--------------|----------------|------------|
| Rank                                                                                                                                                           | Ratio | County       | Classification | Population |
| 1                                                                                                                                                              | 1.9   | Hillsborough | Urban          | 490,265    |
| 2                                                                                                                                                              | 1.8   | Volusia      | Urban          | 169,487    |
| 3                                                                                                                                                              | 1.6   | Dade         | Urban          | 1,267,792  |
| 4                                                                                                                                                              | 1.4   | Duval        | Urban          | 528,865    |
| 5                                                                                                                                                              | 1.3   | Pinellas     | Urban          | 522,329    |
| 6                                                                                                                                                              | 1.2   | Brevard      | Urban          | 230,006    |
| 7                                                                                                                                                              | 1.1   | Manatee      | Urban-Rural    | 97,115     |
| 8                                                                                                                                                              | 1.1   | St. Lucie    | Urban-Rural    | 50,836     |
| 9                                                                                                                                                              | 1.1   | Putnam       | Urban-Rural    | 36,290     |
| 10                                                                                                                                                             | 1.1   | Hernando     | Rural          | 17,004     |
| 11                                                                                                                                                             | 1.0   | Charlotte    | Urban-Rural    | 27,559     |
| 12                                                                                                                                                             | 1.0   | Osceola      | Urban-Rural    | 25,267     |
| 13                                                                                                                                                             | 1.0   | Walton       | Rural          | 16,087     |
| All other counties have a ratio below 1.0, indicating that more tax revenue goes for the operation of schools than all other county governmental expenditures. |       |              |                |            |

Figure 7

5. There is a myth that the assessed valuation is much greater in urban areas than in rural areas and, therefore, the property tax is more productive for education in urban areas. The high concentration of school-age children in urban areas causes this common thought not to be true in many instances-- thus the expression "pupil rich, money poor." If total nonexempt assessed valuation is divided by average daily attendance (ADA) to obtain a per pupil amount of assessed valuation, this point is illustrated. (Schedule 15 of Appendix.) Figure 8 demonstrates the number of counties in Florida with a higher per ADA amount of nonexempt assessed valuation than the urban counties.

Figure 8 also shows the number of counties with a lesser assessed valuation per ADA.

| Rank | County       | Nonexempt<br>Assessed<br>Valuation<br>(1969-70)<br>Per ADA | Number of<br>Counties<br>with Same<br>or Higher | Number of<br>Counties<br>with<br>Lesser |
|------|--------------|------------------------------------------------------------|-------------------------------------------------|-----------------------------------------|
| 1    | Palm Beach   | \$40,205                                                   | 6                                               | 50                                      |
| 2    | Broward      | 33,218                                                     | 10                                              | 46                                      |
| 3    | Dade         | 29,951                                                     | 13                                              | 43                                      |
| 4    | Polk         | 25,398                                                     | 17                                              | 39                                      |
| 5    | Volusia      | 23,568                                                     | 19                                              | 37                                      |
| 6    | Pinellas     | 22,119                                                     | 22                                              | 34                                      |
| 7    | Hillsborough | 20,091                                                     | 28                                              | 28                                      |
| 8    | Orange       | 17,983                                                     | 31                                              | 25                                      |
| 9    | Brevard      | 17,318                                                     | 33                                              | 23                                      |
| 10   | Escambia     | 17,195                                                     | 33                                              | 23                                      |
| 11   | Duval        | 16,309                                                     | 36                                              | 20                                      |

Figure 8

There are 13 counties with higher amounts of assessed valuation, behind each student, than Dade County. Palm Beach has more than twice the property wealth per child than does Duval County; and there are 36 rural and urban-rural counties with greater wealth to finance education, than Duval County. There are six rural and urban-rural counties that have a higher non-exempt assessed valuation than the richest urban county, Palm Beach. Figure 9 illustrates the range of per pupil (ADA) nonexempt assessed valuation. There is a ratio of more than 10 to 1 between the smallest and largest county amount. The 26 urban-rural county average is higher than that of urban counties.

| Nonexempt Assessed Valuation per ADA |                       |                      |             |
|--------------------------------------|-----------------------|----------------------|-------------|
| Classification                       | Percent of Population | Range                | Mean        |
| Urban                                | 72.9%                 | \$16,309 to \$40,205 | \$23,302.50 |
| Urban-rural                          | 22.3%                 | \$ 7,229 to \$59,829 | \$24,546.62 |
| Rural                                | 4.7%                  | \$ 8,869 to \$70,560 | \$16,948.89 |

Figure 9

6. The cost of labor is higher in urban areas than in rural areas. Education is a labor-intensive industry. Eighty-seven percent of the Dade County School System's funds are budgeted for salaries (instructional and noninstructional personnel). Minimum and maximum salaries are higher in urban than urban-rural or rural counties (see Figure 10, also Schedule 8).

| Minimum and Maximum Salary Averages by Classification |                 |                    |          |                      |
|-------------------------------------------------------|-----------------|--------------------|----------|----------------------|
| Classification                                        | B.A. (Rank III) |                    |          |                      |
|                                                       | Minimum         |                    | Maximum  |                      |
|                                                       | Average         | Range              | Average  | Range                |
| Urban                                                 | \$6,555         | \$6,200 to \$7,300 | \$10,179 | \$ 9,400 to \$11,915 |
| Urban-rural                                           | 6,342           | 6,000 to 7,000     | 9,499    | 8,400 to 11,000      |
| Rural                                                 | 6,166           | 6,100 to 6,858     | 8,977    | 8,000 to 10,590      |
| Classification                                        | M.A. (Rank II)  |                    |          |                      |
|                                                       | Minimum         |                    | Maximum  |                      |
|                                                       | Average         | Range              | Average  | Range                |
| Urban                                                 | \$7,387         | \$6,900 to \$8,100 | \$11,117 | \$10,292 to \$13,015 |
| Urban-rural                                           | 7,152           | 6,800 to 6,630     | 10,511   | 9,100 to 13,000      |
| Rural                                                 | 7,216           | 6,784 to 7,700     | 9,830    | 8,384 to 11,052      |

Figure 10

Pressure for higher salaries results from higher cost of living in urban areas. The average salary for teachers is higher in urban counties (\$8,713) than in urban-rural counties (\$7,811) and rural counties (\$7,494). The problem is compounded by numbers of teachers employed. The average number employed in urban counties is 3,870; in urban-rural counties, 557; and rural counties, 127. Figure 11 compares Dade County with Lafayette County.

| Comparison of Dade and Lafayette Counties<br>in Number of Teachers and Salary Differential |                |         |                    |                |              |
|--------------------------------------------------------------------------------------------|----------------|---------|--------------------|----------------|--------------|
| County                                                                                     | Classification | ADA     | Number of Teachers | Average Salary | Differential |
| Dade                                                                                       | Urban          | 225,402 | 10,250             | \$9,808        |              |
| Lafayette                                                                                  | Rural          | 684     | 36                 | \$7,595        | \$2,213      |

Figure 11

If Lafayette had the same number of teachers as Dade County, at Lafayette prices, it would cost them totally \$77,848,750, or \$22,687,527 less than Dade County. However, looking at it another way, if Lafayette County had the same number of children as Dade County, salaries would cost them approximately \$100 per ADA, or \$2,700 a teacher unit, less. Lafayette receives more per child in ADA, than Dade County, to pay their salaries, as they receive an MFP unit for less children. They are affected by the small-school rule on allocation. Dade County receives \$396 per ADA as operating revenue, whereas Lafayette receives \$750 per ADA. It is interesting to note that Lafayette County's nonexempt assessed valuation per ADA of \$22,125 is not too much less than that of Dade County's \$29,951. Dade County's higher valuation provides less than \$8 per ADA per mill more, or less than \$80 per ADA for a 10-mill levy. This hardly makes up for the difference of \$354 per ADA from State sources,

especially considering that Dade's labor costs are more. It is also interesting to note that Dade County levied 10.98 mills for Operation during the 1969-70 school year, whereas Lafayette levied only 4.6 mills for Operation.

7. The pressures for increased salaries are not likely to lessen in Florida urban areas. They pay less than the average of the twenty-seven largest school districts in the United States (which includes four of the eleven urban Florida districts). This is illustrated by Figure 12 (see also Schedules 9 and 10).

| Teacher Salary Comparison of Florida Urban Districts<br>with Twenty-Seven Largest School Districts in the United States |                |                |                |                |
|-------------------------------------------------------------------------------------------------------------------------|----------------|----------------|----------------|----------------|
|                                                                                                                         | B.A.           |                | M.A.           |                |
|                                                                                                                         | <u>Minimum</u> | <u>Maximum</u> | <u>Minimum</u> | <u>Maximum</u> |
| Florida Urban Districts                                                                                                 | \$6,555        | \$10,179       | \$7,387        | \$11,117       |
| 27 Largest Systems                                                                                                      | \$7,300        | \$11,268       | \$8,001        | \$12,709       |
| Range                                                                                                                   | \$6,400        | \$ 9,250       | \$6,900        | \$10,390       |
| (27 Largest Systems)                                                                                                    | to<br>\$8,450  | to<br>\$13,443 | to<br>\$9,950  | to<br>\$15,800 |

Figure 12

8. Although the demand for special programs is greater in the metropolitan areas with large percents of the population "culturally different, there is very little difference in average per pupil expenditure between urban areas and rural areas. (See Figure 13 and Schedule 18.) This is contrary to common thought.

| Comparison of Mean per Pupil Expenditure<br>of Urban and Rural School Districts |               |                |                |                        |             |
|---------------------------------------------------------------------------------|---------------|----------------|----------------|------------------------|-------------|
|                                                                                 | <u>Number</u> | <u>Minimum</u> | <u>Maximum</u> | <u>Amount of Range</u> | <u>Mean</u> |
| Urban                                                                           | 11            | \$623.26       | \$ 876.57      | \$253.31               | \$726.67    |
| Rural                                                                           | 30            | \$638.16       | \$1,019.25     | \$381.09               | \$736.07    |

Figure 13

Figure 14 further illustrates the error of this mythology. This chart demonstrates the number of rural counties which are spending more per pupil ADA than urban counties. Eight of the thirty spend more per ADA than Dade County. All thirty spend more per ADA than Duval County. Twenty-eight of the thirty rural counties spend more per ADA than do most of the urban counties.

| Number of Rural Counties Spending More<br>per ADA than Urban Counties |                                                          |            |                                                                                        |
|-----------------------------------------------------------------------|----------------------------------------------------------|------------|----------------------------------------------------------------------------------------|
| Rank                                                                  | Urban Counties Ranked<br>by Per Pupil<br>ADA Expenditure |            | Number of Rural Counties<br>(30 Total) Spending More<br>Than Urban Counties<br>By Rank |
| 1                                                                     | Palm Beach                                               | (\$876.57) | 2                                                                                      |
| 2                                                                     | Dade                                                     | (\$816.47) | 8                                                                                      |
| 3                                                                     | Broward                                                  | (\$776.24) | 11                                                                                     |
| 4                                                                     | Pinellas                                                 | (\$729.32) | 17                                                                                     |
| 5                                                                     | Volusia                                                  | (\$720.55) | 17                                                                                     |
| 6                                                                     | Polk                                                     | (\$669.13) | 28                                                                                     |
| 7                                                                     | Escambia                                                 | (\$658.36) | 28                                                                                     |
| 8                                                                     | Hillsborough                                             | (\$658.10) | 28                                                                                     |
| 9                                                                     | Brevard                                                  | (\$648.36) | 28                                                                                     |
| 10                                                                    | Orange                                                   | (\$647.21) | 28                                                                                     |
| 11                                                                    | Duval                                                    | (\$623.26) | 30                                                                                     |

Figure 14

9. Rural counties, on the average, receive more money per ADA than do urban-rural counties from the Minimum Foundation Program. Both classifications receive more than urban counties (see Schedule 5). This is also true of State Revenue that are non-Minimum Foundation Funds. Rural and urban-rural counties on the average receive more per ADA than do the urban counties (see Schedule 7). Non-Minimum Foundation Revenue includes: Flat grant from Racing Commission, State Free Textbook Funds, State Forest Funds, Driver Education Monies, Funds from State License Tax, Retirement Matching, and Exceptional Child Funds. As Figure 15 shows, these funds are more supportive of rural counties than urban counties. The millage equivalents of these monies are also shown in Figure 16. On the average, urban counties would have to tax 2.63 mills to compensate for the difference in amounts of non-Minimum Foundation Funds paid to rural counties.

| Average Non-MFP State Revenues Per ADA<br>and Their Millage Equivalents by Classification |                                              |                                                |                                                                   |
|-------------------------------------------------------------------------------------------|----------------------------------------------|------------------------------------------------|-------------------------------------------------------------------|
| Classification                                                                            | Average Non-MFP<br>State Revenues<br>Per ADA | Average<br>(Weighted)<br>Millage<br>Equivalent | Differential<br>Between Urban<br>and Non-Urban<br>Classifications |
| Urban                                                                                     | \$36.60                                      | 1.25                                           |                                                                   |
| Urban-Rural                                                                               | \$46.55                                      | 1.72                                           | + 0.47                                                            |
| Rural                                                                                     | \$72.94                                      | 3.88                                           | + 2.63                                                            |

Figure 15

10. Urban counties find it necessary to levy higher millage rates than rural counties because of the differential in state support between the two and the added educational burden existing in urban counties. Figure 16 demonstrates this by classification. (See also Schedules 16 and 17.)

| Average 1969-70 Millage Rates Levied by Classification |                                    |                      |
|--------------------------------------------------------|------------------------------------|----------------------|
| <u>Classification</u>                                  | <u>Millage for Operating Funds</u> | <u>Total Millage</u> |
| Urban                                                  | 10.264                             | 12.09                |
| Urban-Rural                                            | 9.715                              | 10.85                |
| Rural                                                  | 9.503                              | 9.95                 |

Figure 16

11. Due to the Minimum Foundation Formula, which gives preference to small schools in allocation of units, the pupil-teacher ratio is higher in urban counties than in rural counties (see Schedule 20). The formula does not recognize the "culturally different" child, prevalent in urban areas, who must receive special instruction organized in small groups.

Figure 17 illustrates the preference given to rural counties in pupil-teacher ratio.

| Variance in Pupil-Teacher Ratio by Classification |              |                    |              |
|---------------------------------------------------|--------------|--------------------|--------------|
| <u>Frequency</u>                                  |              |                    |              |
| <u>Ratio</u>                                      | <u>Urban</u> | <u>Urban-Rural</u> | <u>Rural</u> |
| 1:17                                              |              |                    | 2            |
| 1:18                                              |              |                    | 3            |
| 1:19                                              |              | 1                  | 9            |
| 1:20                                              | 1            | 8                  | 10           |
| 1:21                                              | 2            | 9                  | 4            |
| 1:22                                              | 5            | 5                  | 2            |
| 1:23                                              | 3            | 3                  |              |
| Total Counties in Classification                  | 11           | 26                 | 30           |

Figure 17

12. Funds allocated on the basis of ADA rather than ADM do not provide for all of the children in school. If a child is enrolled (in membership), he must be provided for whether or not he is in attendance on a particular day. He must be assigned to a teacher load and provided with a desk, textbook, materials, etc. Allocation based upon ADA rather than ADM costs urban counties a tremendous amount of funds to provide for those not provided for by State funds. The ratio of ADM to ADA state-wide is 93 percent. Dade County attendance is at the State ratio, 93 percent. The difference during the 1969-70 school year between ADA and ADM in Dade County was 16,838. This, multiplied by the per pupil expenditure from State sources for operating revenue, amounts to \$6,667,848.

13. The amount of funds available to an urban school system is more dependent upon the amount of nonexempt assessed valuation in a county, and the number of children in attendance, than it is upon educational needs or programs to cope with the needs. Previously, the only manner in which an urban county could provide the additional funds was through additional millage. This, too, has been limited by State action applying the ten-mill cap. Figure 18 illustrates the closeness of ranking of per pupil expenditure to the ranking by nonexempt assessed valuation per ADA. A county may rise above its position of wealth (Pinellas County) by a higher millage rate (14.93).

| Ranking of Urban Counties by Nonexempt Assessed Valuation<br>Per ADA and Per Pupil Expenditure |                                         |                      |                       |                        |         |
|------------------------------------------------------------------------------------------------|-----------------------------------------|----------------------|-----------------------|------------------------|---------|
| Rank                                                                                           | Nonexempt Assessed Valuation<br>Per ADA |                      | Per Pupil Expenditure |                        | Millage |
|                                                                                                | County                                  | Valuation<br>Per ADA | County                | Expenditure<br>Per ADA |         |
| 1                                                                                              | Palm Beach                              | 40,205               | Palm Beach            | 876.57                 | 11.2    |
| 2                                                                                              | Broward                                 | 33,218               | Dade                  | 816.47                 | 11.44   |
| 3                                                                                              | Dade                                    | 29,951               | Broward               | 776.24                 | 13.33   |
| 4                                                                                              | Polk                                    | 25,398               | Pinellas              | 729.32                 | 14.93   |
| 5                                                                                              | Volusia                                 | 23,568               | Volusia               | 720.55                 | 12.0    |
| 6                                                                                              | Pinellas                                | 22,119               | Polk                  | 669.13                 | 11.19   |
| 7                                                                                              | Hillsborough                            | 20,091               | Escambia              | 658.36                 | 10.8681 |
| 8                                                                                              | Orange                                  | 17,983               | Hillsborough          | 658.10                 | 11.81   |
| 9                                                                                              | Brevard                                 | 17,318               | Brevard               | 648.36                 | 12.97   |
| 10                                                                                             | Escambia                                | 17,195               | Orange                | 647.21                 | 11.8    |
| 11                                                                                             | Duval                                   | 16,309               | Duval                 | 623.26                 | 11.4074 |
| Millage over ten-mill cap voted by citizens, prior to cap,<br>or after cap for Capital Outlay. |                                         |                      |                       |                        |         |

Figure 18

APPENDIX

### URBAN COUNTIES

Counties in which the population reported in the 1970 Census was 150,000 or more.

|                    |                        |
|--------------------|------------------------|
| Brevard - 230,006  | Hillsborough - 490,265 |
| Broward - 620,100  | Orange - 344,311       |
| Dade - 1,267,792   | Palm Beach - 348,753   |
| Duval - 528,865    | Pinellas - 522,329     |
| Escambia - 205,334 | Polk - 227,222         |
|                    | Volusia - 169,487      |

A total of 4,954,464 Floridians live in the above counties (72.9%)

### URBAN-RURAL COUNTIES

Counties in which the population reported in the 1970 Census was 25,000 or more.

|                       |                     |
|-----------------------|---------------------|
| Alachua - 104,764     | Manatee - 97,115    |
| Bay - 75,283          | Marion - 69,030     |
| Charlotte - 27,559    | Martin - 28,035     |
| Clay - 32,059         | Monroe - 52,586     |
| Collier - 38,040      | Okaloosa - 88,187   |
| Columbia - 25,250     | Osceola-- 25,267    |
| Gadsden - 39,184      | Pasco - 75,955      |
| Highlands - 29,507    | Putnam - 36,290     |
| Indian River - 35,992 | St. Johns - 30,727  |
| Jackson - 34,434      | St. Lucie - 50,836  |
| Lake - 69,305         | Santa Rosa-- 37,741 |
| Lee - 105,216         | Sarasota - 120,413  |
| Leon - 103,047        | Seminole - 83,692   |

A total of 1,515,514 Floridians live in the above counties (22.3%)

### RURAL COUNTIES

Counties in which the population reported in the 1970 Census was less than 25,000

|                   |                   |                     |
|-------------------|-------------------|---------------------|
| Baker - 9,242     | Gulf - 10,096     | Madison - 13,481    |
| Bradford - 14,625 | Hamilton - 7,787  | Nassau - 20,626     |
| Calhoun - 7,624   | Hardee - 14,889   | Okeechobee - 11,233 |
| Citrus - 19,196   | Hendry - 11,859   | Sumter - 14,839     |
| De Soto - 13,060  | Henando - 17,004  | Suwanee - 15,559    |
| Dixie - 5,480     | Holmes - 10,720   | Taylor - 13,641     |
| Flagler - 4,454   | Jefferson - 8,778 | Union - 8,112       |
| Franklin - 7,065  | Lafayette - 2,892 | Wakulla - 6,308     |
| Gilchrist - 3,551 | Levy - 12,756     | Walton - 16,087     |
| Glades - 3,669    | Liberty - 3,379   | Washington - 11,453 |

A total of 319,465 Floridians live in the above counties (4.7%)

**AMOUNT OF PROPERTY TAXES ON A \$20,000\* HOME  
IN THE LARGEST CITIES OF 67 COUNTIES 1969**

**Urban Counties**

| County         | Total<br>Millage | Total<br>Property<br>Taxes |
|----------------|------------------|----------------------------|
| Brevard        | 30.34            | \$ 455                     |
| Broward        | 40.26            | 604                        |
| Dade           | 37.96            | 569                        |
| Duval          | 29.14            | 437                        |
| Escambia       | 23.14            | 347                        |
| Hillsborough   | 41.06            | 616                        |
| Orange         | 33.96            | 509                        |
| Palm Beach     | 27.90            | 419                        |
| Pinellas       | 41.38            | 621                        |
| Polk           | 25.91            | 389                        |
| Volusia        | 38.15            | 572                        |
| <b>AVERAGE</b> | <b>33.56</b>     | <b>\$ 503</b>              |

**Urban-Rural Counties**

| County         | Total<br>Millage | Total<br>Property<br>Taxes |
|----------------|------------------|----------------------------|
| Alachua        | 34.15            | \$ 512                     |
| Bay            | 24.85            | 373                        |
| Charlotte      | 29.50            | 442                        |
| Clay           | 26.42            | 396                        |
| Collier        | 19.56            | 293                        |
| Columbia       | 29.61            | 444                        |
| Gadsden        | 20.81            | 312                        |
| Highlands      | 23.58            | 354                        |
| Indian River   | 40.05            | 601                        |
| Jackson        | 17.78            | 267                        |
| Lake           | 21.45            | 322                        |
| Lee            | 23.48            | 352                        |
| Leon           | 23.25            | 349                        |
| Manatee        | 32.21            | 483                        |
| Marion         | 20.18            | 303                        |
| Martin         | 28.81            | 432                        |
| Monroe         | 32.97            | 495                        |
| Okaloosa       | 26.18            | 393                        |
| Osceola        | 22.50            | 337                        |
| Pasco          | 27.12            | 407                        |
| Putnam         | 32.75            | 491                        |
| St. Johns      | 28.51            | 428                        |
| St. Lucie      | 27.26            | 409                        |
| Santa Rosa     | 17.94            | 269                        |
| Sarasota       | 32.69            | 490                        |
| Seminole       | 35.89            | 538                        |
| <b>AVERAGE</b> | <b>26.90</b>     | <b>\$ 403</b>              |

\*NOTE: Millage data taken from Florida Ad Valorem and Valuations 1968-69 by the Department of Revenue.

## AMOUNT OF PROPERTY TAXES ON A \$20,000\* HOME IN THE LARGEST CITIES OF 67 COUNTIES 1969

## Rural Counties

| County     | Total Millage | Total Property Taxes |
|------------|---------------|----------------------|
| Baker      | 26.93         | \$ 404               |
| Bradford   | 26.61         | 399                  |
| Calhoun    | 15.50         | 232                  |
| Citrus     | 30.91         | 464                  |
| De Soto    | 26.95         | 404                  |
| Dixie      | 20.53         | 308                  |
| Flagler    | 21.11         | 317                  |
| Franklin   | 19.28         | 289                  |
| Gilchrist  | 15.99         | 240                  |
| Glades     | 19.85         | 298                  |
| Gulf       | 32.51         | 488                  |
| Hamilton   | 30.31         | 455                  |
| Hardee     | 21.10         | 316                  |
| Hendry     | 27.71         | 416                  |
| Hernando   | 28.41         | 426                  |
| Holmes     | 18.00         | 270                  |
| Jefferson  | 23.67         | 355                  |
| Lafayette  | 23.30         | 349                  |
| Levy       | 25.21         | 378                  |
| Liberty    | 8.00          | 120                  |
| Madison    | 28.20         | 423                  |
| Nassau     | 36.26         | 544                  |
| Okechobee  | 25.97         | 390                  |
| Sumter     | 28.52         | 428                  |
| Suwanee    | 26.28         | 394                  |
| Taylor     | 25.05         | 376                  |
| Union      | 24.16         | 362                  |
| Wakulla    | 17.00         | 255                  |
| Walton     | 31.41         | 471                  |
| Washington | 17.00         | 255                  |
| AVERAGE    | 24.06         | \$ 361               |

| County           | Total Millage | Total Property Taxes |
|------------------|---------------|----------------------|
| Urban (11)       | 33.56         | \$ 503               |
| Urban-Rural (26) | 26.90         | 403                  |
| Rural (30)       | 24.06         | 361                  |

\*NOTE: Millage data taken from Florida Ad Valorem and Valuations 1968-69 by the Department of Revenue.

**AMOUNT AND PERCENT OF TOTAL PROPERTY TAXES FOR  
SCHOOL BOARDS IN FLORIDA COUNTIES 1969-70**

Urban Counties

| County       | Total<br>Property<br>Taxes* | Total To<br>School<br>Districts* | % To<br>School<br>Districts |
|--------------|-----------------------------|----------------------------------|-----------------------------|
| Brevard      | 28,044,022                  | 13,012,303                       | 46.4%                       |
| Broward      | 84,990,423                  | 45,930,625                       | 54.1                        |
| Dade         | 202,280,486                 | 77,424,491                       | 38.3                        |
| Duval        | 51,763,735                  | 21,214,319                       | 41.0                        |
| Escambia     | 15,429,983                  | 8,023,106                        | 53.0                        |
| Hillsborough | 65,864,556                  | 22,475,613                       | 34.1                        |
| Orange       | 29,175,413                  | 15,890,035                       | 54.5                        |
| Palm Beach   | 50,548,680                  | 28,413,727                       | 56.2                        |
| Pinellas     | 59,503,883                  | 25,353,907                       | 42.6                        |
| Polk         | 24,981,326                  | 14,373,886                       | 57.5                        |
| Volusia      | 23,938,212                  | 8,553,231                        | 35.7                        |
| AVERAGE      | 57,865,520                  | 25,515,749                       | 44.1%                       |

Urban-Rural Counties

| County       | Total<br>Property<br>Taxes* | Total To<br>School<br>Districts* | % To<br>School<br>Districts |
|--------------|-----------------------------|----------------------------------|-----------------------------|
| Alachua      | 8,341,647                   | 4,938,403                        | 59.2%                       |
| Bay          | 5,948,142                   | 3,119,299                        | 52.4                        |
| Charlotte    | 4,356,412                   | 2,167,496                        | 49.8                        |
| Clay         | 1,619,351                   | 986,186                          | 60.9                        |
| Collier      | 7,495,332                   | 4,990,307                        | 66.6                        |
| Columbia     | 1,850,917                   | 1,047,134                        | 56.6                        |
| Gadsden      | 1,287,323                   | 752,095                          | 58.4                        |
| Highlands    | 3,131,905                   | 1,786,538                        | 57.0                        |
| Indian River | 5,899,690                   | 3,262,609                        | 55.2                        |
| Jackson      | 1,379,108                   | 728,885                          | 52.9                        |
| Lake         | 7,016,269                   | 4,795,062                        | 68.3                        |
| Lee          | 15,122,338                  | 8,210,587                        | 54.3                        |

\*From the State of Florida Ad Valorem Tax Data 1970.

AMOUNT AND PERCENT OF TOTAL PROPERTY TAXES FOR SCHOOL BOARDS IN  
FLORIDA COUNTIES 1969-70

Urban-Rural Counties (Continued)

| County     | Total<br>Property<br>Taxes* | Total To<br>School<br>Districts* | % To<br>School<br>Districts |
|------------|-----------------------------|----------------------------------|-----------------------------|
| Leon       | 9,027,647                   | 5,241,002                        | 58.1%                       |
| Manatee    | 9,811,521                   | 4,714,045                        | 48.0                        |
| Marion     | 7,636,064                   | 5,123,352                        | 67.1                        |
| Martin     | 4,186,565                   | 2,184,196                        | 52.2                        |
| Monroe     | 6,301,480                   | 3,360,565                        | 53.3                        |
| Okaloosa   | 5,555,283                   | 2,798,189                        | 50.4                        |
| Osceola    | 3,093,499                   | 1,429,805                        | 49.5                        |
| Pasco      | 3,817,461                   | 2,346,053                        | 61.5                        |
| Putnam     | 2,917,192                   | 1,374,784                        | 47.1                        |
| St. Johns  | 3,309,004                   | 1,803,280                        | 54.5                        |
| St. Lucie  | 7,342,435                   | 3,449,974                        | 47.0                        |
| Santa Rosa | 2,905,166                   | 1,744,788                        | 60.1                        |
| Sarasota   | 16,043,501                  | 8,785,445                        | 54.8                        |
| Seminole   | 5,417,283                   | 3,605,227                        | 66.6                        |
| AVERAGE    | 5,800,482                   | 3,263,281                        | 56.3%                       |

Rural Counties

| County    | Total<br>Property<br>Taxes* | Total To<br>School<br>Districts* | % To<br>School<br>Districts |
|-----------|-----------------------------|----------------------------------|-----------------------------|
| Baker     | 490,787                     | 291,064                          | 59.3%                       |
| Bradford  | 882,973                     | 499,090                          | 56.5                        |
| Calhoun   | 401,630                     | 238,003                          | 59.3                        |
| Citrus    | 2,307,530                   | 1,302,582                        | 56.4                        |
| De Soto   | 994,073                     | 610,915                          | 60.5                        |
| Dixie     | 435,883                     | 259,270                          | 59.5                        |
| Flagler   | 450,383                     | 375,154                          | 83.3                        |
| Franklin  | 421,383                     | 319,802                          | 75.9                        |
| Gilchrist | 273,802                     | 173,213                          | 63.3                        |
| Glades    | 671,706                     | 418,063                          | 62.2                        |

\*From the State of Florida Ad Valorem Tax Data 1970.

AMOUNT AND PERCENT OF TOTAL PROPERTY TAXES FOR SCHOOL BOARDS  
IN FLORIDA COUNTIES 1969-70

Rural Counties (Continued)

| County     | Total<br>Property<br>Taxes* | Total To<br>School<br>Districts* | % To<br>School<br>Districts |
|------------|-----------------------------|----------------------------------|-----------------------------|
| Gulf       | 1,262,908                   | 612,541                          | 50.9%                       |
| Hamilton   | 752,335                     | 427,101                          | 56.8                        |
| Hardee     | 1,507,642                   | 907,788                          | 60.2                        |
| Hendry     | 1,586,472                   | 873,191                          | 55.0                        |
| Hernando   | 1,823,700                   | 886,737                          | 48.6                        |
| Holmes     | 473,494                     | 263,052                          | 55.6                        |
| Jefferson  | 434,655                     | 270,268                          | 62.2                        |
| Lafayette  | 155,876                     | 80,208                           | 51.5                        |
| Levy       | 1,363,284                   | 739,706                          | 54.3                        |
| Liberty    | 116,675                     | 58,338                           | 50.0                        |
| Madison    | 565,750                     | 320,177                          | 56.6                        |
| Nassau     | 2,059,493                   | 1,202,276                        | 50.4                        |
| Okechohee  | 1,185,926                   | 625,159                          | 52.7                        |
| Sumter     | 1,164,473                   | 705,660                          | 60.6                        |
| Suwanee    | 1,400,224                   | 800,032                          | 57.1                        |
| Taylor     | 1,275,577                   | 802,978                          | 63.1                        |
| Union      | 240,378                     | 137,413                          | 57.2                        |
| Wakulla    | 270,548                     | 159,146                          | 58.8                        |
| Walton     | 1,123,383                   | 559,168                          | 49.8                        |
| Washington | 580,225                     | 351,652                          | 60.6                        |
| AVERAGE    | 889,006                     | 509,992                          | 57.4                        |

\*From the State of Florida Ad Valorem Tax Data 1970.

## OPERATING FUND REVENUES BY SOURCE 1969-70

Urban Counties

| County                | Amount*       |               |              |               | Percent of Total |       |         |
|-----------------------|---------------|---------------|--------------|---------------|------------------|-------|---------|
|                       | Local         | State         | Federal      | Total         | Local            | State | Federal |
| Brevard               | \$ 10,196,472 | \$ 25,065,310 | \$ 5,379,557 | \$ 40,641,339 | 25.0%            | 61.6% | 13.2%   |
| Broward               | 35,730,555    | 42,188,853    | 42,603       | 7,796,021     | 45.8             | 54.1  | .1      |
| Dade                  | 73,351,443    | 91,430,342    | 17,532,558   | 182,314,343   | 40.2             | 50.1  | 9.7     |
| Duval                 | 19,789,644    | 48,219,753    | 2,033,168    | 70,042,565    | 28.2             | 68.8  | 3.0     |
| Escambia              | 7,376,430     | 19,552,680    | 1,805,651    | 28,734,761    | 25.6             | 68.0  | 6.2     |
| Hillsborough          | 19,691,518    | 42,793,911    | 946,178      | 63,431,607    | 31.1             | 67.4  | 1.5     |
| Orange                | 14,039,842    | 33,743,549    | 725,582      | 48,508,973    | 28.9             | 69.6  | 1.5     |
| Palm Beach            | 26,883,174    | 23,319,859    | -0-          | 50,202,993    | 53.5             | 46.5  | -0-     |
| Pinellas              | 17,991,457    | 36,762,701    | 487,558      | 55,241,716    | 32.6             | 66.5  | .9      |
| Polk                  | 11,721,925    | 21,880,682    | -0-          | 33,602,607    | 34.9             | 65.1  | -0-     |
| Volusia               | 7,469,992     | 12,800,515    | 382,974      | 20,653,481    | 36.2             | 62.0  | 1.8     |
| AVERAGE<br>(weighted) | \$ 22,203,857 | \$ 36,159,832 | \$ 2,666,893 | \$ 61,030,582 | 36.4%            | 59.2% | 4.4%    |

Urban-Rural Counties

| County       | Amount*      |              |             |               | Percent of Total |       |         |
|--------------|--------------|--------------|-------------|---------------|------------------|-------|---------|
|              | Local        | State        | Federal     | Total         | Local            | State | Federal |
| Alachua      | \$ 3,876,647 | \$ 9,601,937 | \$ 97,983   | \$ 13,576,567 | 28.6%            | 70.7% | .7%     |
| Bay          | 2,955,333    | 7,568,674    | 647,632     | 11,181,639    | 26.5             | 67.7  | 5.8     |
| Charlotte    | 2,012,329    | 1,273,211    | -0-         | 3,285,540     | 61.2             | 38.8  | -0-     |
| Clay         | 1,000,160    | 3,718,681    | 462,223     | 5,181,064     | 19.3             | 71.8  | 8.9     |
| Collier      | 4,349,827    | 3,236,562    | 10,848      | 7,597,237     | 57.3             | 42.6  | .1      |
| Columbia     | 887,595      | 3,234,997    | 106,473     | 4,229,065     | 21.0             | 76.5  | 2.5     |
| Gadsden      | 840,501      | 5,401,731    | 15,860      | 6,258,092     | 13.4             | 86.3  | .3      |
| Highlands    | 1,488,357    | 2,571,798    | -0-         | 4,060,155     | 36.7             | 63.3  | -0-     |
| Indian River | 3,002,107    | 2,947,142    | -0-         | 5,949,249     | 50.5             | 49.5  | -0-     |
| Jackson      | 715,885      | 4,609,502    | -0-         | 5,325,387     | 13.4             | 86.6  | -0-     |
| Lake         | 4,232,279    | 6,373,132    | 7,187       | 10,612,598    | 39.9             | 60.0  | .1      |
| Lee          | 5,838,029    | 7,471,816    | -0-         | 13,309,845    | 43.9             | 56.1  | -0-     |
| Leon         | 4,380,616    | 9,536,601    | 27          | 13,917,244    | 31.5             | 68.5  | -0-     |
| Manatee      | 4,122,828    | 7,710,942    | -0-         | 11,833,770    | 34.8             | 65.2  | -0-     |
| Marion       | 4,043,391    | 6,787,334    | -0-         | 10,830,725    | 37.3             | 62.7  | -0-     |
| Martin       | 2,153,437    | 2,343,194    | -0-         | 4,496,631     | 47.9             | 52.1  | -0-     |
| Monroe       | 3,169,882    | 3,703,121    | 311,256,627 | 8,129,630     | 39.0             | 45.6  | 15.4    |

## OPERATING FUND REVENUES BY SOURCE 1969-70 (Continued)

Urban-Rural Counties (Cont'd)

| County                | Amount*      |               |              |               | Percent of Total |       |         |
|-----------------------|--------------|---------------|--------------|---------------|------------------|-------|---------|
|                       | Local        | State         | Federal      | Total         | Local            | State | Federal |
| Okaloosa              | \$ 2,660,478 | \$ 10,621,359 | \$ 2,281,082 | \$ 15,562,919 | 17.1%            | 68.2% | 14.7%   |
| Osceola               | 1,569,379    | 2,051,200     | 21,253       | 3,641,832     | 43.1             | 56.3  | .6      |
| Pasco                 | 2,248,457    | 4,676,708     | -0-          | 6,925,175     | 32.5             | 67.5  | -0-     |
| Putnam                | 1,539,237    | 4,259,325     | -0-          | 5,798,622     | 32.5             | 67.5  | -0-     |
| St. Johns             | 1,540,815    | 2,718,054     | -0-          | 4,258,869     | 36.2             | 63.8  | -0-     |
| St. Lucie             | 3,327,120    | 4,249,307     | -0-          | 7,576,427     | 43.9             | 56.1  | -0-     |
| Santa Rosa            | 1,626,811    | 4,173,100     | 436,226      | 6,236,157     | 26.1             | 66.9  | 7.0     |
| Sarasota              | 7,738,342    | 7,790,662     | 13,463       | 15,542,467    | 49.8             | 50.1  | .1      |
| Seminole              | 2,965,860    | 8,759,422     | 201,595      | 11,926,877    | 24.9             | 73.4  | 1.7     |
| AVERAGE<br>(Weighted) | \$ 2,857,530 | \$ 5,284,212  | \$ 213,788   | \$ 8,355,530  | 34.2%            | 63.2% | 2.6%    |

Rural Counties

| County    | Amount*    |              |         |              | Percent of Total |       |         |
|-----------|------------|--------------|---------|--------------|------------------|-------|---------|
|           | Local      | State        | Federal | Total        | Local            | State | Federal |
| Baker     | \$ 237,613 | \$ 1,393,929 | \$ -0-  | \$ 1,631,542 | 14.6%            | 85.4% | -0-%    |
| Bradford  | 488,851    | 2,109,117    | 49,226  | 2,647,194    | 18.5             | 79.7  | 1.8     |
| Calhoun   | 266,501    | 1,293,150    | 3       | 1,559,654    | 17.1             | 82.9  | -0-     |
| Citrus    | 1,291,587  | 1,501,034    | -0-     | 2,792,621    | 46.2             | 53.8  | -0-     |
| De Soto   | 590,265    | 1,093,970    | -0-     | 1,684,235    | 35.0             | 65.0  | -0-     |
| Dixie     | 237,128    | 698,931      | 11,046  | 947,105      | 25.0             | 73.8  | 1.2     |
| Flagler   | 367,131    | 572,438      | -0-     | 939,569      | 39.1             | 60.9  | -0-     |
| Franklin  | 314,170    | 860,994      | -0-     | 1,175,164    | 26.7             | 73.3  | -0-     |
| Gilchrist | 172,669    | 631,350      | -0-     | 804,019      | 21.5             | 78.5  | -0-     |
| Glades    | 406,722    | 350,983      | 30,244  | 787,949      | 51.6             | 44.6  | 3.8     |
| Gulf      | 493,853    | 1,300,749    | 9       | 1,794,611    | 27.5             | 72.5  | -0-     |
| Hamilton  | 393,281    | 1,158,725    | -0-     | 1,552,006    | 25.3             | 74.7  | -0-     |
| Hardee    | 804,862    | 1,345,632    | -0-     | 2,150,494    | 37.4             | 62.6  | -0-     |
| Hendry    | 859,473    | 1,176,906    | 10,285  | 2,046,664    | 42.0             | 57.5  | .5      |
| Hernando  | 880,061    | 1,544,731    | -0-     | 2,424,792    | 36.3             | 63.7  | -0-     |
| Holmes    | 263,567    | 1,665,718    | 13,165  | 1,942,450    | 13.6             | 85.7  | .7      |
| Jefferson | 274,286    | 1,566,283    | -0-     | 1,840,569    | 14.9             | 85.1  | -0-     |
| Lafayette | 72,168     | 542,651      | -0-     | 614,819      | 11.7             | 88.3  | -0-     |
| Levy      | 715,882    | 1,772,729    | -0-     | 2,488,611    | 28.8             | 71.2  | -0-     |
| Liberty   | 57,508     | 767,368      | -0-     | 824,876      | 7.0              | 93.0  | -0-     |

\*From the Report of the Commissioner of Education for 1969-70.

OPERATING FUND REVENUES BY SOURCE 1969-70 (Continued)

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Rural Counties (Cont'd)

| County                | Amount*    |              |           | Total        | Percent of Total |       |         |
|-----------------------|------------|--------------|-----------|--------------|------------------|-------|---------|
|                       | Local      | State        | Federal   |              | Local            | State | Federal |
| Madison               | \$ 318,137 | \$ 1,955,938 | \$ -0-    | \$ 2,274,075 | 14.0%            | 86.0% | -0-%    |
| Nassau                | 1,112,620  | 2,631,355    | -0-       | 3,743,975    | 29.7             | 70.3  | -0-     |
| Okechobee             | 617,954    | 1,298,347    | -0-       | 1,916,301    | 32.2             | 67.8  | -0-     |
| Sumter                | 689,122    | 1,770,764    | -0-       | 2,459,886    | 28.0             | 72.0  | -0-     |
| Suwanee               | 625,905    | 2,238,858    | -0-       | 2,864,763    | 21.8             | 78.2  | -0-     |
| Taylor                | 720,136    | 1,729,661    | -0-       | 2,449,797    | 29.4             | 70.6  | -0-     |
| Union                 | 133,402    | 607,233      | -0-       | 740,635      | 18.0             | 82.0  | -0-     |
| Wakulla               | 161,936    | 1,064,192    | -0-       | 1,226,128    | 13.2             | 86.8  | -0-     |
| Walton                | 575,451    | 1,850,970    | 283,302   | 2,709,723    | 21.2             | 68.3  | 10.5    |
| Washington            | 346,089    | 1,926,580    | -0-       | 2,272,669    | 15.2             | 84.8  | -0-     |
| AVERAGE<br>(Weighted) | \$ 482,944 | \$ 1,347,376 | \$ 13,243 | \$ 1,843,563 | 26.2%            | 73.1% | .7%     |

\*From the Report of the Commission of Education for 1969-70.

## TOTAL DIRECT STATE OPERATING REVENUES PER ADA

Urban Counties

| County       | Direct State<br>Operating<br>Revenues* | Total<br>ADA<br>K-12* | Direct State<br>Operating<br>Revenues<br>Per ADA |
|--------------|----------------------------------------|-----------------------|--------------------------------------------------|
| Brevard      | \$ 24,770,563                          | 57,871                | \$ 428                                           |
| Broward      | 41,174                                 | 103,745               | 397                                              |
| Dade         | 89,312,064                             | 225,402               | 396                                              |
| Duval        | 47,728,361                             | 113,773               | 420                                              |
| Escambia     | 19,090,825                             | 43,161                | 442                                              |
| Hillsborough | 41,605,247                             | 94,725                | 439                                              |
| Orange       | 33,380,862                             | 75,622                | 441                                              |
| Palm Beach   | 22,452,419                             | 61,727                | 363                                              |
| Pinellas     | 36,263,184                             | 76,764                | 472                                              |
| Polk         | 21,379,771                             | 50,518                | 423                                              |
| Volusia      | 12,528,476                             | 30,219                | 415                                              |
| AVERAGE      | \$ 35,425,980                          | 84,866                | \$ 417                                           |

Urban-Rural Counties

| County       | Direct State<br>Operating<br>Revenues* | Total<br>ADA<br>K-12* | Direct State<br>Operating<br>Revenues<br>Per ADA |
|--------------|----------------------------------------|-----------------------|--------------------------------------------------|
| Alachua      | \$ 9,355,611                           | 20,598                | \$ 454                                           |
| Bay          | 7,349,565                              | 16,685                | 440                                              |
| Charlotte    | 1,232,331                              | 3,641                 | 338                                              |
| Clay         | 3,647,849                              | 8,282                 | 440                                              |
| Collier      | 3,057,061                              | 8,046                 | 380                                              |
| Columbia     | 3,129,688                              | 6,294                 | 497                                              |
| Gadsden      | 5,101,657                              | 10,106                | 504                                              |
| Highlands    | 2,521,105                              | 5,834                 | 432                                              |
| Indian River | 2,861,779                              | 7,501                 | 382                                              |
| Jackson      | 4,427,280                              | 8,024                 | 552                                              |
| Lake         | 6,116,999                              | 14,278                | 428                                              |
| Lee          | 7,284,638                              | 18,093                | 403                                              |
| Leon         | 9,256,517                              | 19,159                | 483                                              |

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\*From the Report of the Commissioner of Education for 1969-70.  
Includes all State Sources of Revenue except Federal Funds  
received indirectly through the State.

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## TOTAL DIRECT STATE OPERATING REVENUES PER ADA

Urban-Rural Counties (Continued)

| County     | Direct State<br>Operating<br>Revenues* | Total<br>ADA<br>K-12* | Direct State<br>Operating<br>Revenues<br>Per ADA |
|------------|----------------------------------------|-----------------------|--------------------------------------------------|
| Manatee    | \$ 7,534,840                           | 15,883                | \$ 474                                           |
| Marion     | 6,492,857                              | 15,194                | 427                                              |
| Martin     | 2,302,597                              | 5,331                 | 432                                              |
| Monroe     | 3,668,940                              | 9,496                 | 386                                              |
| Okaloosa   | 10,349,006                             | 24,679                | 419                                              |
| Osceola    | 1,993,799                              | 5,033                 | 396                                              |
| Pasco      | 4,530,545                              | 10,331                | 439                                              |
| Putnam     | 4,105,861                              | 8,956                 | 458                                              |
| St. Johns  | 2,654,262                              | 6,362                 | 417                                              |
| St. Lucie  | 4,075,845                              | 10,419                | 391                                              |
| Santa Rosa | 4,079,723                              | 8,758                 | 466                                              |
| Sarasota   | 7,659,810                              | 17,438                | 439                                              |
| Seminole   | 8,547,276                              | 19,014                | 450                                              |
| AVERAGE    | \$ 5,128,363                           | 11,670                | \$ 439                                           |

Rural Counties

| County    | Direct State<br>Operating<br>Revenues* | Total<br>ADA<br>K-12* | Direct State<br>Operating<br>Revenues<br>Per ADA |
|-----------|----------------------------------------|-----------------------|--------------------------------------------------|
| Baker     | \$ 1,328,774                           | 2,364                 | \$ 562                                           |
| Bradford  | 2,066,282                              | 3,553                 | 582                                              |
| Calhoun   | 1,242,016                              | 1,938                 | 692                                              |
| Citrus    | 1,469,366                              | 3,161                 | 465                                              |
| De Soto   | 1,076,600                              | 2,600                 | 414                                              |
| Dixie     | 652,605                                | 1,417                 | 461                                              |
| Flagler   | 539,521                                | 1,103                 | 489                                              |
| Franklin  | 842,174                                | 1,548                 | 544                                              |
| Gilchrist | 613,185                                | .945                  | 649                                              |
| Glades    | 320,458                                | 844                   | 380                                              |
| Gulf      | 1,245,243                              | 2,803                 | 444                                              |

\*From the Report of the Commissioner of Education for 1969-70.  
Includes all State Sources of Revenue except Federal Funds  
received indirectly through the State.

## TOTAL DIRECT STATE OPERATING REVENUES PER ADA

Rural Counties (Continued)

| County     | Direct State<br>Operating<br>Revenues* | Total<br>ADA<br>K-12* | Direct State<br>Operating<br>Revenues<br>Per ADA |
|------------|----------------------------------------|-----------------------|--------------------------------------------------|
| Hamilton   | \$ 1,104,570                           | 2,199                 | \$ 502                                           |
| Hardee     | 1,320,445                              | 3,113                 | 424                                              |
| Hendry     | 1,137,668                              | 2,799                 | 406                                              |
| Hernando   | 1,429,564                              | 3,508                 | 408                                              |
| Holmes     | 1,572,259                              | 2,557                 | 615                                              |
| Jefferson  | 1,500,073                              | 2,692                 | 557                                              |
| Lafayette  | 512,757                                | 684                   | 750                                              |
| Levy       | 1,709,971                              | 3,126                 | 547                                              |
| Liberty    | 696,725                                | 856                   | 814                                              |
| Madison    | 1,852,979                              | 3,505                 | 529                                              |
| Nassau     | 2,556,407                              | 5,547                 | 461                                              |
| Okechobee  | 1,254,086                              | 2,706                 | 463                                              |
| Sumter     | 1,709,292                              | 3,331                 | 513                                              |
| Suwanee    | 2,187,667                              | 3,807                 | 575                                              |
| Taylor     | 1,664,594                              | 3,694                 | 451                                              |
| Union      | 592,985                                | 1,229                 | 482                                              |
| Wakulla    | 990,614                                | 1,553                 | 638                                              |
| Walton     | 1,814,351                              | 3,685                 | 492                                              |
| Washington | 1,849,125                              | 2,864                 | 646                                              |
| AVERAGE "  | \$ 1,295,012                           | 2,912                 | \$ 443                                           |

\*From the Report of the Commissioner of Education for 1969-70.  
Includes all State Sources of Revenue except Federal funds  
received indirectly through the State.

MILLAGE EQUIVALENTS OF REVENUES FROM  
NON-MFP STATE SOURCES (DIRECT) 1969-70

Urban Counties

| County                | Non-MFP<br>Sources<br>of Revenue* | Value of<br>One Mill** | Non-MFP<br>Millage<br>Equivalent |
|-----------------------|-----------------------------------|------------------------|----------------------------------|
| Brevard               | \$ 2,152,289                      | \$ 1,022,009           | 2.10                             |
| Broward               | 4,050,793                         | 4,433,961              | .91                              |
| Dade                  | 7,816,202                         | 8,810,562              | .89                              |
| Duval                 | 4,042,855                         | 1,998,270              | 2.02                             |
| Escambia              | 1,755,935                         | 790,967                | 2.22                             |
| Hillsborough          | 3,632,044                         | 2,068,971              | 1.75                             |
| Orange                | 2,613,504                         | 1,500,441              | 1.74                             |
| Palm Beach            | 2,107,693                         | 2,791,532              | .76                              |
| Pinellas              | 2,984,512                         | 1,839,330              | 1.62                             |
| Polk                  | 1,729,867                         | 1,389,481              | 1.24                             |
| Volusia               | 1,278,673                         | 758,911                | 1.68                             |
| AVERAGE<br>(Weighted) | \$ 3,105,852                      | \$ 2,491,312           | 1.25                             |

Urban-Rural Counties

| County       | Non-MFP<br>Sources<br>of Revenue* | Value of<br>One Mill** | Non-MFP<br>Millage<br>Equivalent |
|--------------|-----------------------------------|------------------------|----------------------------------|
| Alachua      | \$ 951,085                        | \$ 386,845             | 2.46                             |
| Bay          | 789,250                           | 367,463                | 2.15                             |
| Charlotte    | 144,013                           | 236,361                | .61                              |
| Clay         | 410,359                           | 108,808                | 3.77                             |
| Collier      | 289,414                           | 491,382                | .59                              |
| Columbia     | 439,798                           | 91,731                 | 4.79                             |
| Gadsden      | 536,457                           | 75,777                 | 7.08                             |
| Highlands    | 412,738                           | 238,706                | 1.73                             |
| Indian River | 248,013                           | 293,604                | .84                              |
| Jackson      | 621,967                           | 105,708                | 5.88                             |

\*From the Report of the Commissioner of Education for 1969-70.  
Total Operating Fund Revenues from Direct State Sources less MFP.

\*\*Computed by taking the total of all non-exempt property from the  
State of Florida Ad Valorem Tax Data 1970, multiplied by .001.

## MILLAGE EQUIVALENTS OF REVENUES FROM NON-MFP STATE SOURCES (DIRECT) 1969-70

Urban-Rural Counties (Continued)

| County                | Non-MFP<br>Sources<br>of Revenue* | Value of<br>One Mill** | Non-MFP<br>Millage<br>Equivalent |
|-----------------------|-----------------------------------|------------------------|----------------------------------|
| Lake                  | \$ 648,251                        | \$ 430,744             | 1.50                             |
| Lee                   | 861,039                           | 663,428                | 1.30                             |
| Leon                  | 881,843                           | 481,379                | 1.83                             |
| Manatee               | 639,732                           | 461,269                | 1.39                             |
| Marion                | 537,232                           | 418,381                | 1.28                             |
| Martin                | 413,593                           | 243,724                | 1.70                             |
| Monroe                | 429,658                           | 325,394                | 1.32                             |
| Okaloosa              | 797,824                           | 286,500                | 2.78                             |
| Osceola               | 379,736                           | 266,141                | 1.43                             |
| Pasco                 | 574,359                           | 266,804                | 2.15                             |
| Putnam                | 302,737                           | 148,676                | 2.04                             |
| St. Johns             | 205,478                           | 185,839                | 1.11                             |
| St. Lucie             | 347,835                           | 317,833                | 1.09                             |
| Santa Rosa            | 451,734                           | 191,256                | 2.36                             |
| Sarasota              | 1,115,141                         | 794,284                | 1.40                             |
| Seminole              | 693,451                           | 319,807                | 2.17                             |
| AVERAGE<br>(Weighted) | \$ 543,182                        | \$ 315,302             | 1.72                             |

Rural Counties

| County    | Non-MFP<br>Sources<br>of Revenue* | Value of<br>One Mill** | Non-MFP<br>Millage<br>Equivalent |
|-----------|-----------------------------------|------------------------|----------------------------------|
| Baker     | \$ 324,638                        | \$ 27,751              | 11.70                            |
| Bradford  | 225,791                           | 48,368                 | 4.67                             |
| Calhoun   | 217,327                           | 30,125                 | 7.21                             |
| Citrus    | 237,017                           | 164,118                | 1.44                             |
| De Soto   | 85,506                            | 63,631                 | 1.34                             |
| Dixie     | 48,621                            | 23,988                 | 2.03                             |
| Flagler   | 135,717                           | 39,587                 | 3.43                             |
| Franklin  | 219,550                           | 32,851                 | 6.68                             |
| Gilchrist | 196,565                           | 17,479                 | 11.25                            |

\*From the Report of the Commissioner of Education for 1969-70.  
Total Operating Fund Revenues from Direct State Sources less MFP.

\*\*Computed by taking the total of all non-exempt property from the  
State of Florida Ad Valorem Tax Data, 1970, multiplied by .001.

## MILLAGE EQUIVALENTS OF REVENUES FROM NON-MFP STATE SOURCES (DIRECT) 1969-70

Rural Counties (Continued)

| County                | Non-MFP<br>Sources<br>of Revenue* | Value of<br>One Mill** | Non-MFP<br>Millage<br>Equivalent |
|-----------------------|-----------------------------------|------------------------|----------------------------------|
| Glades                | \$ 31,669                         | \$ 61,681              | .51                              |
| Gulf                  | 94,691                            | 50,373                 | 1.88                             |
| Hamilton              | 76,639                            | 37,144                 | 2.06                             |
| Hardee                | 268,727                           | 108,140                | 2.48                             |
| Hendry                | 155,499                           | 105,121                | 1.48                             |
| Hernando              | 126,128                           | 99,007                 | 1.27                             |
| Holmes                | 282,040                           | 26,820                 | 10.52                            |
| Jefferson             | 293,957                           | 32,092                 | 9.16                             |
| Lafayette             | 215,555                           | 34,456                 | 6.26                             |
| Levy                  | 444,970                           | 75,940                 | 5.86                             |
| Liberty               | 235,641                           | 15,690                 | 15.02                            |
| Madison               | 313,362                           | 59,534                 | 5.26                             |
| Nassau                | 277,734                           | 88,767                 | 3.13                             |
| Okechobee             | 292,057                           | 65,946                 | 4.43                             |
| Sumter                | 323,911                           | 67,756                 | 4.78                             |
| Suwanee               | 341,244                           | 68,891                 | 4.95                             |
| Taylor                | 126,388                           | 73,032                 | 1.73                             |
| Union                 | 41,416                            | 15,254                 | 2.72                             |
| Wakulla               | 302,439                           | 21,004                 | 14.40                            |
| Walton                | 125,614                           | 51,500                 | 2.44                             |
| Washington            | 311,806                           | 36,509                 | 8.54                             |
| AVERAGE<br>(Weighted) | \$ 212,408                        | \$ 54,752              | 3.88                             |

\*From the Report of the Commissioner of Education for 1969-70.  
Total Operating Fund Revenues from Direct State Sources less MFP.

\*\*Computed by taking the total of all non-exempt property from the  
State of Florida Ad Valorem Tax Data 1970, multiplied by .001.

## DIRECT NON-MFP STATE SOURCES OF REVENUE PER ADA 1969-70

Urban Counties

| County                | Non-MFP<br>State<br>Revenues* | Total<br>ADA<br>K-12 | Non-MFP<br>State Revenues<br>Per ADA |
|-----------------------|-------------------------------|----------------------|--------------------------------------|
| Brevard               | \$ 2,152,289                  | 57,871               | \$ 37.19                             |
| Broward               | 4,050,793                     | 103,745              | 39.04                                |
| Dade                  | 7,816,202                     | 225,402              | 34.68                                |
| Duval                 | 4,042,855                     | 113,773              | 35.53                                |
| Escambia              | 1,755,936                     | 43,161               | 40.68                                |
| Hillsborough          | 3,632,044                     | 94,725               | 38.34                                |
| Orange                | 2,613,504                     | 75,622               | 34.56                                |
| Palm Beach            | 2,107,694                     | 61,727               | 34.14                                |
| Pinellas              | 2,984,512                     | 76,764               | 38.88                                |
| Polk                  | 1,729,868                     | 50,518               | 34.24                                |
| Volusia               | 1,278,673                     | 30,219               | 42.31                                |
| AVERAGE<br>(Weighted) | \$ 3,105,852                  | 84,866               | \$ 36.60                             |

Urban-Rural Counties

| County       | Non-MFP<br>State<br>Revenues* | Total<br>ADA<br>K-12 | Non-MFP<br>State Revenues<br>Per ADA |
|--------------|-------------------------------|----------------------|--------------------------------------|
| Alachua      | \$ 951,085                    | 20,598               | \$ 46.17                             |
| Bay          | 789,251                       | 16,685               | 47.30                                |
| Charlotte    | 144,014                       | 3,641                | 39.55                                |
| Clay         | 410,359                       | 8,282                | 49.55                                |
| Collier      | 289,414                       | 8,046                | 35.97                                |
| Columbia     | 439,798                       | 6,294                | 69.88                                |
| Gadsden      | 536,452                       | 10,106               | 53.08                                |
| Highlands    | 412,738                       | 5,834                | 70.75                                |
| Indian River | 248,014                       | 7,501                | 33.06                                |
| Jackson      | 621,968                       | 8,024                | 77.51                                |

\*From the Report of the Commissioner of Education for 1969-70.  
Total Operating Fund Revenues from Direct State Sources less MFP.  
Includes Racing Commission Revenues, State Free Textbooks, State  
Forest Funds, Driver Education Funds, State License Tax, Matching  
Retirement, Exceptional Child Funds, and Other State Sources.

## DIRECT NON-MFP STATE SOURCES OF REVENUE PER ADA 1969-70

Urban-Rural Counties (Continued)

| County                | Non-MFP<br>State<br>Revenues* | Total<br>ADA<br>K-12 | Non-MFP<br>State Revenues<br>Per ADA |
|-----------------------|-------------------------------|----------------------|--------------------------------------|
| Lake                  | \$ 648,251                    | 14,278               | \$ 45.40                             |
| Lee                   | 861,040                       | 13,093               | 47.59                                |
| Leon                  | 881,843                       | 19,159               | 46.03                                |
| Manatee               | 639,732                       | 15,883               | 40.28                                |
| Marion                | 537,232                       | 15,194               | 35.36                                |
| Martin                | 413,594                       | 5,331                | 77.58                                |
| Monroe                | 429,658                       | 9,496                | 45.25                                |
| Okaloosa              | 797,824                       | 24,679               | 32.33                                |
| Osceola               | 379,737                       | 5,033                | 75.45                                |
| Pasco                 | 574,360                       | 10,331               | 55.60                                |
| Putnam                | 302,738                       | 8,956                | 33.80                                |
| St. Johns             | 205,479                       | 6,362                | 32.30                                |
| St. Lucie             | 347,835                       | 10,419               | 33.38                                |
| Santa Rosa            | 451,735                       | 8,758                | 51.58                                |
| Sarasota              | 1,115,142                     | 17,438               | 63.95                                |
| Seminole              | 693,451                       | 19,014               | 36.47                                |
| AVERAGE<br>(Weighted) | \$ 543,182                    | 11,670               | \$ 46.55                             |

Rural Counties

| County    | Non-MFP<br>State<br>Revenues* | Total<br>ADA<br>K-12 | Non-MFP<br>State Revenues<br>Per ADA |
|-----------|-------------------------------|----------------------|--------------------------------------|
| Baker     | \$ 324,638                    | 2,364                | \$ 137.33                            |
| Bradford  | 225,791                       | 3,553                | 63.55                                |
| Calhoun   | 217,328                       | 1,938                | 112.14                               |
| Citrus    | 237,017                       | 3,161                | 74.98                                |
| De Soto   | 85,507                        | 2,600                | 32.89                                |
| Dixie     | 48,622                        | 1,417                | 34.31                                |
| Flagler   | 135,718                       | 1,103                | 123.04                               |
| Franklin  | 219,551                       | 1,548                | 141.83                               |
| Gilchrist | 196,556                       | 945                  | 208.01                               |

\*From the Report of the Commissioner of Education for 1969-70.  
 Total Operating Fund Revenues from Direct State Sources less MFP.  
 Includes Racing Commission Revenues, State Free Textbooks, State  
 Forest Funds, Driver Education Funds, State License Tax, Matching  
 Retirement, Exceptional Child Funds, and Other State Sources.

## DIRECT NON-MFP STATE SOURCES OF REVENUE PER ADA 1969-70

Rural Counties (Continued)

| County                | Non-MFP<br>State<br>Revenues* | Total<br>ADA<br>K-12 | Non-MFP<br>State Revenues<br>Per ADA |
|-----------------------|-------------------------------|----------------------|--------------------------------------|
| Glades                | \$ 31,669                     | 844                  | \$ 37.52                             |
| Gulf                  | 94,692                        | 2,803                | 33.78                                |
| Hamilton              | 76,639                        | 2,199                | 34.85                                |
| Hardee                | 268,727                       | 3,113                | 86.32                                |
| Hendry                | 155,500                       | 2,799                | 55.56                                |
| Hernando              | 126,128                       | 3,508                | 35.95                                |
| Holmes                | 282,041                       | 2,557                | 110.30                               |
| Jefferson             | 293,958                       | 2,692                | 109.20                               |
| Lafayette             | 215,556                       | 684                  | 315.14                               |
| Levy                  | 444,971                       | 3,126                | 142.35                               |
| Liberty               | 235,641                       | 856                  | 275.28                               |
| Madison               | 313,363                       | 3,505                | 89.40                                |
| Nassau                | 277,735                       | 5,547                | 50.07                                |
| Okechobee             | 292,057                       | 2,706                | 107.93                               |
| Sumter                | 323,911                       | 3,331                | 97.24                                |
| Suwanee               | 341,245                       | 3,807                | 89.64                                |
| Taylor                | 126,388                       | 3,694                | 34.21                                |
| Union                 | 41,416                        | 1,229                | 33.70                                |
| Wakulla               | 302,439                       | 1,553                | 194.75                               |
| Walton                | 125,614                       | 3,685                | 34.09                                |
| Washington            | 311,807                       | 2,864                | 108.87                               |
| AVERAGE<br>(Weighted) | \$ 212,408                    | 2,912                | \$ 72.94                             |

\*From the Report of the Commissioner of Education for 1969-70.  
 Total Operating Fund Revenues from Direct State Sources less MFP.  
 Includes Racing Commission Revenues, State Free Textbooks, State  
 Forest Funds, Driver Education Funds, State License Tax, Matching  
 Retirement, Exceptional Child Funds, and Other State Sources.

FLORIDA TEACHERS' SALARY SCHEDULE 1970-71\*

URBAN COUNTIES

| County       | Bachelor's Degree |           | Master's Degree |           |
|--------------|-------------------|-----------|-----------------|-----------|
|              | Minimum           | Maximum   | Minimum         | Maximum   |
| Brevard      | \$ 6,500          | \$ 10,460 | \$ 7,420        | \$ 11,380 |
| Broward      | 7,300             | 11,250    | 8,100           | 12,050    |
| Dade         | 7,100             | 11,915    | 8,000           | 13,015    |
| Duval        | 6,800             | 9,600     | 7,500           | 10,600    |
| Escambia     | 6,000             | 9,780     | 6,900           | 10,680    |
| Hillsborough | 6,400             | 10,000    | 7,100           | 10,700    |
| Orange       | 6,400             | 9,400     | 7,200           | 10,500    |
| Palm Beach   | 6,400             | 10,240    | 7,168           | 11,469    |
| Pinellas     | 6,500             | 10,000    | 7,300           | 10,700    |
| Polk         | 6,500             | 9,900     | 7,500           | 10,900    |
| Volusia      | 6,200             | 9,424     | 7,068           | 10,292    |
| Districts    | 11                | 11        | 11              | 11        |
| Mean         | \$ 6,555          | \$ 10,179 | \$ 7,387        | \$ 11,117 |

\*1970-71 Salary Schedule Study, Administrative Research Bulletin, Vol. XVII, No. 9, Dade County Public Schools, Miami, Florida, 1971.

## FLORIDA TEACHERS' SALARY SCHEDULE 1970-71 (Continued)

URBAN-RURAL COUNTIES

| County       | Bachelor's Degree |          | Master's Degree |           |
|--------------|-------------------|----------|-----------------|-----------|
|              | Minimum           | Maximum  | Minimum         | Maximum   |
| Alachua      | \$ 6,200          | \$ 9,486 | \$ 7,068        | \$ 10,354 |
| Bay          | 6,200             | 8,600    | 6,700           | 9,100     |
| Charlotte    | 6,500             | 9,880    | 7,500           | 10,880    |
| Clay         | 6,000             | 9,000    | 6,800           | 9,800     |
| Collier      | 7,000             | 11,000   | 8,000           | 13,000    |
| Columbia     | 6,600             | 9,768    | 7,656           | 10,824    |
| Gadsden      | 6,400             | 9,000    | 7,300           | 9,900     |
| Highlands    | 6,700             | 10,000   | 7,500           | 11,025    |
| Indian River | 6,400             | 9,875    | 7,200           | 10,675    |
| Jackson      | 6,300             | 8,400    | 7,200           | 10,675    |
| Lake         | 6,400             | 9,600    | 7,360           | 10,560    |
| Lee          | 6,600             | 9,900    | 7,600           | 10,900    |
| Leon         | 6,000             | 8,790    | 6,630           | 9,660     |
| Manatee      | 6,100             | 9,934    | 7,100           | 11,325    |
| Marion       | 6,200             | 9,200    | 6,800           | 9,800     |
| Martin       | 6,500             | 9,100    | 7,150           | 10,400    |
| Monroe       | 6,450             | 9,700    | 7,200           | 9,960     |
| Oraloosa     | 6,300             | 9,135    | 7,050           | 9,885     |
| Osceola      | 6,400             | 10,240   | 7,168           | 11,469    |
| Pasco        | 6,100             | 8,950    | 7,000           | 9,850     |
| Putnam       | 6,100             | 8,950    | 7,100           | 9,950     |
| St. Johns    | 6,300             | 9,513    | 6,800           | 10,094    |
| St. Lucie    | 6,500             | 9,900    | 7,150           | 10,875    |
| Santa Rosa   | 6,200             | 9,393    | 6,944           | 10,137    |
| Sarasota     | 6,000             | 9,780    | 6,660           | 11,280    |
| Seminole     | 6,300             | 9,891    | 7,308           | 10,899    |
| Districts    | 26                | 26       | 26              | 26        |
| Mean         | \$ 6,342          | \$ 9,499 | \$ 7,152        | \$ 10,511 |

## FLORIDA TEACHERS' SALARY SCHEDULE 1970-71 (Continued)

RURAL COUNTIES

| County     | Bachelor's Degree |          | Master's Degree |           |
|------------|-------------------|----------|-----------------|-----------|
|            | Minimum           | Maximum  | Minimum         | Maximum   |
| Baker      | \$ 6,600          | \$ 9,100 | \$ 7,600        | \$ 10,100 |
| Bradford   | 6,500             | 9,400    | 7,500           | 10,400    |
| Calhoun    | 6,100             | 8,450    | 7,100           | 9,450     |
| Citrus     | 6,300             | 9,229    | 7,245           | 10,174    |
| De Soto    | 6,300             | 8,600    | 7,300           | 9,600     |
| Dixie      | 6,300             | 8,600    | 7,300           | 9,600     |
| Flagler    | 6,400             | 9,500    | 7,400           | 10,500    |
| Franklin   | 6,000             | 8,250    | 7,000           | 9,250     |
| Gilchrist  | 6,500             | 8,800    | 7,700           | 10,000    |
| Glades     | 6,858             | 10,590   | 7,320           | 11,052    |
| Gulf       | 6,300             | 8,505    | 7,350           | 9,555     |
| Hamilton   | 6,200             | 8,400    | 7,200           | 9,400     |
| Hardee     | 6,300             | 9,400    | 7,300           | 10,400    |
| Hendry     | 6,600             | 9,500    | 7,100           | 10,100    |
| Hernando   | 6,400             | 9,728    | 7,168           | 10,496    |
| Holmes     | 6,300             | 8,750    | 6,900           | 9,350     |
| Jefferson  | 6,300             | 8,550    | 6,900           | 9,151     |
| Lafayette  | 6,300             | 8,800    | 7,300           | 9,800     |
| Levy       | 6,550             | 10,100   | 7,350           | 10,550    |
| Liberty    | 6,500             | 9,300    | 7,500           | 10,300    |
| Madison    | 6,380             | 8,230    | 6,890           | 9,155     |
| Nassau     | 6,300             | 9,260    | 7,000           | 9,960     |
| Okeechobee | 6,500             | 9,200    | 7,100           | 9,800     |
| Sumpter    | 6,500             | 9,500    | 7,500           | 10,500    |
| Suwannee   | 6,300             | 8,500    | 7,000           | 9,300     |
| Taylor     | 6,300             | 9,135    | 7,182           | 10,017    |
| Union      | 6,300             | 8,946    | 7,300           | 9,946     |
| Wakulla    | 6,400             | 8,000    | 6,784           | 8,384     |
| Walton     | 6,400             | 8,800    | 6,900           | 9,400     |
| Washington | 6,300             | 8,200    | 7,300           | 9,200     |
| Districts  | 30                | 30       | 30              | 30        |
| Mean       | \$ 6,166          | \$ 8,977 | \$ 7,216        | \$ 9,830  |

RANKED DISTRIBUTION OF SALARY SCHEDULE MINIMUMS AND MAXIMUMS FOR CLASSROOM  
TEACHERS IN THE TWENTY-SEVEN LARGEST U.S. SCHOOL DISTRICTS 1970-71\*

| Rank                | Bachelor's Degree |                                                                           | Master's Degree |                                                                           |
|---------------------|-------------------|---------------------------------------------------------------------------|-----------------|---------------------------------------------------------------------------|
|                     | Minimum           | Maximum                                                                   | Minimum         | Maximum                                                                   |
| 1                   | \$ 8,450          | \$ 13,443                                                                 | \$ 9,950        | \$ 15,800                                                                 |
| 2                   | 8,400             | 13,388                                                                    | 9,153           | 15,500                                                                    |
| 3                   | 8,277             | 13,190                                                                    | 8,978           | 14,718                                                                    |
| 4                   | 8,190             | 13,000                                                                    | 8,610           | 14,500                                                                    |
| 5                   | 7,800             | 12,543                                                                    | 8,580           | 14,350                                                                    |
| 6                   | 7,700             | 12,485                                                                    | 8,490           | 14,333                                                                    |
| Q <sub>3</sub> : 7  | 7,590             | 12,250                                                                    | 8,362           | 14,300                                                                    |
| 8                   | 7,500             | 12,070                                                                    | 8,120           | 13,900                                                                    |
| 9                   | 7,400             | 11,950                                                                    | 8,100           | 13,900                                                                    |
| 10                  | 7,300             | 11,915                                                                    | 8,050           | 13,300                                                                    |
| 11                  | 7,250             | 11,700                                                                    | 8,018           | 13,248                                                                    |
| 12                  | 7,200             | 11,540                                                                    | 8,000           | 13,015                                                                    |
| 13                  | 7,200             | 11,300                                                                    | 8,000           | 12,840                                                                    |
| M: 14               | 7,200             | 11,250                                                                    | 7,840           | 12,400                                                                    |
| 15                  | 7,200             | 11,200                                                                    | 7,820           | 12,400                                                                    |
| 16                  | 7,177             | 11,010                                                                    | 7,800           | 12,354                                                                    |
| 17                  | 7,175             | 10,900                                                                    | 7,780           | 12,160                                                                    |
| 18                  | 7,100             | 10,532                                                                    | 7,700           | 12,050                                                                    |
| 19                  | 7,000             | 10,360                                                                    | 7,685           | 11,760                                                                    |
|                     |                   | Mean Maximum<br>BA Salary for<br>Urban Florida<br>Counties is<br>\$10,179 |                 |                                                                           |
| 20                  | 7,000             | 10,000                                                                    | 7,650           | 11,620                                                                    |
| Q <sub>1</sub> : 21 | 7,000             | 9,984                                                                     | 7,640           | 11,220                                                                    |
|                     |                   |                                                                           |                 | Mean Maximum<br>MA Salary for<br>Urban Florida<br>Counties is<br>\$11,117 |

\*1970-71 Salary Schedule Study, Administrative Research Bulletin, Vol. XVII,  
No. 9, Dade County Public Schools, Miami, Florida, 1971.

RANKED DISTRIBUTION OF SALARY SCHEDULE MINIMUMS AND MAXIMUMS FOR CLASSROOM  
TEACHERS IN THE TWENTY-SEVEN LARGEST U.S. SCHOOL DISTRICTS 1970-71 (Continued)

| Rank      | Bachelor's Degree |           | Master's Degree                                                          |           |
|-----------|-------------------|-----------|--------------------------------------------------------------------------|-----------|
|           | Minimum           | Maximum   | Minimum                                                                  | Maximum   |
| 22        | \$ 6,900          | \$ 9,900  | \$ 7,500                                                                 | \$ 10,874 |
| 23        | 6,800             | 9,860     | 7,500                                                                    | 10,700    |
| 24        | 6,800             | 9,860     | 7,480                                                                    | 10,600    |
| 25        | 6,600             | 9,750     | Mean Minimum<br>MA Salary for<br>Urban Florida<br>Counties is<br>\$7,387 |           |
|           |                   |           | 7,230                                                                    | 10,500    |
| 26        | 6,500             | 9,600     | Mean Minimum<br>BA Salary for<br>Urban Florida<br>Counties is<br>\$6,555 |           |
|           |                   |           | 7,100                                                                    | 10,400    |
| 27        | 6,400             | 9,250     | 6,900                                                                    | 10,390    |
| Districts | 27                | 27        | 27                                                                       | 27        |
| Mean      | \$ 7,300          | \$ 11,268 | \$ 8,001                                                                 | \$ 12,709 |

**SALARY SCHEDULE MINIMUMS AND MAXIMUMS FOR CLASSROOM TEACHERS  
IN THE TWENTY-SEVEN LARGEST U.S. SCHOOL DISTRICTS 1970-71\***

| District             | Bachelor's Degree |           | Master's Degree |           |
|----------------------|-------------------|-----------|-----------------|-----------|
|                      | Minimum           | Maximum   | Minimum         | Maximum   |
| Atlanta, Ga          | \$ 7,000          | \$ 10,360 | \$ 7,840        | \$ 11,760 |
| Baltimore, Md        | 7,500             | 11,700    | 8,000           | 12,400    |
| Baltimore Co, Md     | 7,200             | 11,200    | 7,800           | 14,300    |
| Broward Co, Fla      | 7,300             | 11,250    | 8,100           | 12,050    |
| Chicago, Ill         | 8,400             | 13,388    | 8,978           | 14,333    |
| Cleveland, Ohio      | 7,000             | 10,900    | 7,500           | 12,400    |
| Columbus, Ohio       | 6,900             | 11,950    | 7,650           | 13,248    |
| DADE COUNTY, FLA     | 7,100             | 11,915    | 8,000           | 13,015    |
| Dallas, Texas        | 6,800             | 9,860     | 7,480           | 11,220    |
| Detroit, Mich        | 8,277             | 13,443    | 9,153           | 15,500    |
| Duval Co, Fla        | 6,800             | 9,600     | 7,500           | 10,600    |
| Fairfax Co, Va       | 7,200             | 12,543    | 7,685           | 15,800    |
| Hawaii, State of     | 7,177             | 9,984     | 7,780           | 10,874    |
| Hillsborough Co, Fla | 6,400             | 10,000    | 7,100           | 10,700    |
| Houston, Texas       | 7,000             | 9,250     | 7,640           | 10,390    |
| Indianapolis, Ind    | 7,200             | 11,300    | 7,700           | 13,300    |
| Los Angeles, Cal     | 7,590             | 11,010    | 8,050           | 11,620    |
| Memphis, Tenn        | 6,500             | 9,750     | 7,230           | 10,400    |
| Milwaukee, Wis       | 7,700             | 12,250    | 8,018           | 12,840    |
| Montgomery Co, Md    | 7,250             | 9,860     | 8,120           | 14,718    |
| New Orleans, La      | 6,600             | 9,900     | 6,900           | 10,500    |
| New York, N Y        | 8,450             | 13,000    | 9,950           | 14,500    |
| Philadelphia, Pa     | 8,190             | 13,190    | 8,490           | 13,900    |
| Pr George's Co, Md   | 7,175             | 12,485    | 8,610           | 14,350    |
| St Louis, Mo         | 7,200             | 11,540    | 7,820           | 12,160    |
| San Diego, Cal       | 7,400             | 10,532    | 8,362           | 12,354    |
| Washington, D C      | 7,800             | 12,070    | 8,580           | 13,900    |
| Districts            | 27                | 27        | 27              | 27        |
| Mean                 | \$ 7,300          | \$ 11,268 | \$ 8,001        | \$ 12,709 |

\*1970-71 Salary Schedule Study, Administrative Research Bulletin,  
Vol. XVII, No. 9, Dade County Public Schools, Miami, Florida, 1971.

**COMPARISON OF TEACHER SALARIES TO NET EFFECTIVE  
BUYING POWER PER HOUSEHOLD IN 67 FLORIDA COUNTIES**

Urban Counties

| County       | Teacher Salaries        |                     |             | Number<br>of<br>Teachers* | Average<br>Teachers<br>Salaries | Net Effective<br>Buying<br>Power**<br>(000's) | Number<br>of<br>Households**<br>(000's) | NEBP<br>Per<br>Households** | Ratio<br>5 - 8 |
|--------------|-------------------------|---------------------|-------------|---------------------------|---------------------------------|-----------------------------------------------|-----------------------------------------|-----------------------------|----------------|
|              | Contracted<br>Programs* | Operating<br>Funds* | Total       |                           |                                 |                                               |                                         |                             |                |
| Brevard      | 272,401                 | 20,608,205          | 20,880,606  | 2,660                     | 7,850                           | 808,507                                       | 69.2                                    | 11,684                      | .67            |
| Broward      | 760,783                 | 40,805,974          | 41,566,757  | 4,742                     | 8,766                           | 2,407,791                                     | 231.8                                   | 10,387                      | .84            |
| Dade         | 3,002,431               | 97,524,846          | 100,527,277 | 10,250                    | 9,808                           | 4,434,785                                     | 441.7                                   | 10,040                      | .98            |
| Duval        | 948,615                 | 37,997,925          | 38,946,540  | 4,995                     | 7,797                           | 1,640,169                                     | 165.2                                   | 9,928                       | .79            |
| Escambia     | 145,079                 | 14,658,082          | 14,803,161  | 1,979                     | 7,480                           | 554,525                                       | 61.8                                    | 8,973                       | .83            |
| Hillsborough | 1,959,196               | 30,662,621          | 32,621,817  | 4,154                     | 7,853                           | 1,382,015                                     | 162.8                                   | 8,489                       | .92            |
| Orange       | 689,261                 | 29,002,753          | 29,692,014  | 3,312                     | 8,965                           | 1,117,025                                     | 111.1                                   | 10,054                      | .89            |
| Palm Beach   | 607,609                 | 27,178,221          | 27,785,830  | 3,098                     | 8,969                           | 1,219,784                                     | 127.8                                   | 9,544                       | .94            |
| Pinellas     | 438,347                 | 31,115,757          | 31,554,104  | 3,528                     | 8,944                           | 1,787,329                                     | 218.8                                   | 8,169                       | 1.09           |
| Polk         | 1,192,127               | 18,986,976          | 20,179,103  | 2,406                     | 8,287                           | 632,722                                       | 74.0                                    | 8,550                       | .98            |
| Volusia      | 250,445                 | 12,096,663          | 12,347,108  | 1,451                     | 8,509                           | 540,358                                       | 64.1                                    | 8,430                       | 1.01           |
| AVERAGE      | 933,299                 | 32,785,275          | 33,718,574  | 3,870                     | 8,713                           | 1,502,274                                     | 157.1                                   | 9,563                       | .91            |

\*Data used to compute average teachers salaries was obtained from the Report of the Commissioner of Education for 1969-70..

\*\*Data relating to the net effective buying power was obtained from the July 10, 1971 issue of Sales Management.

COMPARISON OF TEACHER SALARIES TO NET EFFECTIVE BUYING POWER PER HOUSEHOLD IN 67 FLORIDA COUNTIES (Continued)

Urban-Rural Counties

| County       | Teacher Salaries     |                  |           | Number of Teachers | Average Teachers Salaries | Net Effective Buying Power** | Number of Households** | NEBP Per Households** | Ratio 5 - 8 |
|--------------|----------------------|------------------|-----------|--------------------|---------------------------|------------------------------|------------------------|-----------------------|-------------|
|              | Contracted Programs* | Operating Funds* | Total     |                    |                           |                              |                        |                       |             |
| Alachua      | 292,336              | 7,135,345        | 7,427,681 | 908                | 8,180                     | 302,535                      | 31.7                   | 9,544                 | .86         |
| Bay          | 188,391              | 5,332,003        | 5,520,394 | 745                | 7,417                     | 192,126                      | 24.3                   | 7,906                 | .94         |
| Charlotte    | 45,486               | 1,349,303        | 1,394,789 | 166                | 8,402                     | 93,274                       | 12.1                   | 7,709                 | 1.09        |
| Clay         | 123,274              | 2,534,248        | 2,657,522 | 378                | 7,030                     | 71,892                       | 9.5                    | 7,568                 | .93         |
| Collier      | 487,024              | 3,339,808        | 3,826,832 | 395                | 9,688                     | 138,265                      | 13.8                   | 10,019                | .97         |
| Columbia     | 124,614              | 2,234,369        | 2,358,983 | 301                | 7,837                     | 55,014                       | 7.9                    | 6,964                 | 1.13        |
| Gadsden      | 201,277              | 3,493,397        | 3,694,674 | 483                | 7,649                     | 74,770                       | 9.5                    | 7,871                 | .97         |
| Highlands    | 125,990              | 2,330,062        | 2,456,052 | 297                | 8,270                     | 75,821                       | 10.5                   | 7,221                 | 1.15        |
| Indian River | 63,804               | 2,940,928        | 3,004,732 | 380                | 7,907                     | 116,678                      | 12.6                   | 9,260                 | .85         |
| Jackson      | 166,919              | 2,848,465        | 3,015,385 | 390                | 7,732                     | 73,518                       | 10.9                   | 6,726                 | 1.15        |
| Lake         | 338,220              | 5,406,553        | 5,744,773 | 692                | 8,302                     | 186,614                      | 25.1                   | 7,435                 | 1.12        |
| Lee          | 191,599              | 6,747,768        | 6,939,367 | 898                | 7,728                     | 326,625                      | 38.7                   | 8,440                 | .92         |
| Leon         | 403,122              | 6,434,471        | 6,837,593 | 946                | 7,228                     | 322,422                      | 32.4                   | 9,951                 | .73         |
| Manatee      | 291,503              | 5,471,202        | 5,762,705 | 788                | 7,313                     | 304,953                      | 39.1                   | 7,799                 | .94         |
| Marion       | 303,153              | 5,319,670        | 5,622,823 | 750                | 7,497                     | 156,400                      | 22.8                   | 6,860                 | 1.09        |
| Martin       | 27,403               | 2,002,496        | 2,029,899 | 251                | 8,087                     | 93,109                       | 10.5                   | 8,868                 | .91         |
| Monroe       | 82,236               | 3,430,269        | 3,512,505 | 441                | 7,965                     | 150,854                      | 17.3                   | 8,720                 | .91         |
| Okaloosa     | 350,284              | 8,244,465        | 8,594,749 | 1,182              | 7,271                     | 236,049                      | 26.1                   | 9,044                 | .80         |
| Osceola      | 32,718               | 1,969,916        | 2,002,634 | 252                | 7,947                     | 58,686                       | 9.4                    | 6,243                 | 1.27        |
| Pasco        | 87,150               | 3,485,373        | 3,572,523 | 455                | 7,852                     | 204,815                      | 31.4                   | 6,523                 | 1.20        |
| Putnam       | 190,781              | 3,138,956        | 3,329,737 | 428                | 7,780                     | 80,787                       | 11.8                   | 6,846                 | 1.14        |
| St. Johns    | 67,879               | 67,879           | 2,100,811 | 295                | 7,351                     | 81,121                       | 10.5                   | 7,726                 | .95         |
| St. Lucie    | 195,307              | 3,738,974        | 3,934,281 | 506                | 7,775                     | 152,329                      | 17.2                   | 8,856                 | .88         |
| Santa Rosa   | 102,096              | 3,192,102        | 3,294,198 | 411                | 8,015                     | 90,605                       | 11.4                   | 7,948                 | 1.01        |
| Sarasota     | 332,545              | 7,650,819        | 7,983,364 | 933                | 8,557                     | 480,551                      | 50.1                   | 9,592                 | .89         |
| Seminole     | 341,778              | 6,091,995        | 6,433,773 | 810                | 7,943                     | 218,368                      | 26.7                   | 8,179                 | .97         |
| AVERAGE      | 198,342              | 4,152,645        | 4,350,987 | 557                | 7,811                     | 166,845                      | 20.1                   | 8,301                 | .94         |

.. See previous page - Urban Counties.

## COMPARISON OF TEACHER SALARIES TO NET EFFECTIVE BUYING POWER PER HOUSEHOLD IN 67 FLORIDA COUNTIES (Continued)

## Rural Counties

| County     | Teacher Salaries     |                  | Number of Teachers* | Average Teachers Salaries | Net Effective Buying Power** | Number of Households** | NEBP Per Households** | Ratio 5 - 8 |
|------------|----------------------|------------------|---------------------|---------------------------|------------------------------|------------------------|-----------------------|-------------|
|            | Contracted Programs* | Operating Funds* |                     |                           |                              |                        |                       |             |
| Baker      | -0-                  | 807,054          | 109                 | 7,404                     | 18,516                       | 2.2                    | 8,416                 | .88         |
| Bradford   | 72,903               | 1,213,892        | 169                 | 7,614                     | 30,192                       | 4.1                    | 7,364                 | 1.03        |
| Calhoun    | 32,845               | 735,268          | 96                  | 8,001                     | 16,484                       | 2.1                    | 7,850                 | 1.02        |
| Citrus     | 77,703               | 1,339,817        | 184                 | 7,704                     | 47,320                       | 7.6                    | 6,226                 | 1.24        |
| De Soto    | 15,073               | 980,949          | 137                 | 7,270                     | 29,263                       | 3.8                    | 7,701                 | .94         |
| Dixie      | 6,460                | 570,298          | 73                  | 7,038                     | 9,990                        | 1.8                    | 5,550                 | 1.27        |
| Flagler    | 3,552                | 442,281          | 57                  | 7,822                     | 11,285                       | 1.5                    | 7,523                 | 1.04        |
| Franklin   | 28,142               | 540,556          | 79                  | 7,199                     | 11,491                       | 2.4                    | 4,788                 | 1.50        |
| Gilchrist  | 29,977               | 343,408          | 52                  | 7,180                     | 7,492                        | 1.2                    | 6,243                 | 1.15        |
| Glades     | 30,305               | 347,332          | 50                  | 7,553                     | 8,407                        | 1.2                    | 7,006                 | 1.08        |
| Gulf       | 79,947               | 1,032,682        | 144                 | 7,227                     | 23,159                       | 3.1                    | 7,471                 | 1.03        |
| Hamilton   | 35,786               | 824,092          | 116                 | 7,413                     | 14,220                       | 2.5                    | 5,688                 | 1.30        |
| Hardee     | 75,362               | 1,032,189        | 155                 | 7,145                     | 32,563                       | 4.4                    | 7,401                 | .97         |
| Henry      | 64,062               | 1,007,644        | 144                 | 7,442                     | 28,454                       | 3.7                    | 7,690                 | .97         |
| Hernando   | 64,586               | 1,194,731        | 166                 | 7,586                     | 42,838                       | 6.3                    | 6,800                 | 1.12        |
| Holmes     | 73,373               | 921,354          | 128                 | 7,771                     | 17,218                       | 3.5                    | 4,919                 | 1.53        |
| Jefferson  | 71,497               | 877,495          | 132                 | 7,189                     | 15,116                       | 2.5                    | 6,046                 | 1.19        |
| Lafayette  | -0-                  | 273,419          | 36                  | 7,595                     | 6,615                        | 1.0                    | 6,615                 | 1.15        |
| Levy       | 21,445               | 1,252,461        | 165                 | 7,721                     | 23,500                       | 4.3                    | 5,455                 | 1.41        |
| Liberty    | 42,749               | 371,053          | 47                  | 8,804                     | 5,656                        | 1.0                    | 5,656                 | 1.56        |
| Madison    | 136,217              | 1,116,536        | 175                 | 7,159                     | 24,017                       | 4.2                    | 5,718                 | 1.25        |
| Nassau     | 81,940               | 1,679,757        | 259                 | 6,502                     | 48,020                       | 6.3                    | 7,622                 | .89         |
| Okechobee  | -0-                  | 897,524          | 123                 | 7,297                     | 26,318                       | 3.1                    | 8,490                 | .86         |
| Sumter     | 7,595                | 1,290,753        | 165                 | 7,869                     | 30,480                       | 4.7                    | 6,485                 | 1.21        |
| Suwanee    | 48,680               | 1,506,755        | 207                 | 7,514                     | 28,745                       | 4.9                    | 5,866                 | 1.28        |
| Taylor     | -0-                  | 1,467,947        | 184                 | 7,978                     | 30,010                       | 4.3                    | 6,979                 | 1.14        |
| Union      | 9,811                | 420,036          | 61                  | 7,047                     | 17,848                       | 1.7                    | 10,499                | .67         |
| Wakulla    | 35,529               | 528,135          | 77                  | 7,320                     | 10,370                       | 2.0                    | 5,185                 | 1.41        |
| Walton     | 90,305               | 1,306,910        | 172                 | 8,123                     | 30,582                       | 5.2                    | 5,881                 | 1.33        |
| Washington | 57,109               | 11,001,414       | 149                 | 7,104                     | 18,991                       | 3.7                    | 5,133                 | 1.33        |
| AVERAGE    | 43,099               | 908,691          | 127                 | 7,494                     | 22,172                       | 3.3                    | 6,719                 | 1.12        |

\* See previous page - Urban Counties.

**COSTS PER SQUARE FOOT FOR NEW ELEMENTARY AND SECONDARY SCHOOL  
CONSTRUCTION IN FLORIDA DURING 1968-69\***

| <u>County</u>                     | <u>Elementary School Costs<br/>Per Square Foot</u> | <u>Secondary School Costs<br/>Per Square Foot</u> |
|-----------------------------------|----------------------------------------------------|---------------------------------------------------|
| Alachua                           | \$ 18.02                                           | -----                                             |
| Brevard**                         | -----                                              | \$ 21.06                                          |
| Broward**                         | 16.99                                              | 16.42                                             |
| Dade**                            | 25.42                                              | 32.61                                             |
| Duval**                           | -----                                              | 11.98                                             |
| Gulf                              | -----                                              | 14.40                                             |
| Highlands                         | 15.69                                              | -----                                             |
| Leon                              | 16.58                                              | 16.88                                             |
| Manatee                           | 19.74                                              | -----                                             |
| Marion                            | -----                                              | 16.87                                             |
| Okaloosa                          | 15.49                                              | 19.60                                             |
| Palm Beach**                      | 22.99                                              | 16.01                                             |
| Pinellas**                        | 20.16                                              | -----                                             |
| Seminole                          | 16.88                                              | 18.90                                             |
| <b>TOTAL COST PER SQUARE FOOT</b> | <b>\$ 19.09</b>                                    | <b>\$ 19.12</b>                                   |

Elementary school construction costs during 1968-69 averaged \$20.37 per square foot in metropolitan counties\*\* and \$17.07 per square foot in all other counties.

Secondary school construction costs during 1968-69 averaged \$18.75 per square foot in metropolitan counties\*\* and \$17.21 per square foot in all other counties.

\*Information appearing in this table was taken from OE-4038, Report of Contract Awarded for 1968-69, which is the official form used by the United States Office of Education.

\*\*A metropolitan county is defined as having a population of 200,000 or more inhabitants.

OPERATIONS/MAINTENANCE COST PER AVERAGE DAILY  
ATTENDANCE FOR FLORIDA COUNTIES 1969-70\*

Urban Counties

| County       | Operations/Maintenance<br>Costs** | Average Daily<br>Attendance | Operations/Maintenance<br>Costs Per ADA** |
|--------------|-----------------------------------|-----------------------------|-------------------------------------------|
| Brevard      | \$ 4,132,453                      | 57,871                      | \$ 71                                     |
| Broward      | 7,534,246                         | 103,745                     | 73                                        |
| Dade         | 16,778,536                        | 225,402                     | 74                                        |
| Duval        | 10,844,078                        | 113,773                     | 95                                        |
| Escambia     | 2,845,797                         | 43,161                      | 66                                        |
| Hillsborough | 6,627,090                         | 94,725                      | 70                                        |
| Orange       | 4,998,810                         | 75,622                      | 66                                        |
| Palm Beach   | 4,711,152                         | 61,727                      | 76                                        |
| Pinellas     | 5,582,807                         | 76,764                      | 73                                        |
| Polk         | 2,715,397                         | 50,518                      | 54                                        |
| Volusia      | 1,858,617                         | 30,219                      | 62                                        |
| County       | 11                                | 11                          | 11                                        |
| Mean         | \$ 6,238,998                      | 84,866                      | \$ 71                                     |

Urban-Rural Counties

| County       | Operations/Maintenance<br>Costs** | Average Daily<br>Attendance | Operations/Maintenance<br>Costs Per ADA** |
|--------------|-----------------------------------|-----------------------------|-------------------------------------------|
| Alachua      | \$ 1,333,320                      | 20,598                      | \$ 65                                     |
| Bay          | 859,685                           | 16,685                      | 52                                        |
| Charlotte    | 297,371                           | 3,641                       | 82                                        |
| Clay         | 423,540                           | 8,282                       | 51                                        |
| Collier      | 740,488                           | 8,046                       | 92                                        |
| Columbia     | 256,234                           | 6,294                       | 41                                        |
| Gadsden      | 408,571                           | 10,106                      | 40                                        |
| Highlands    | 309,890                           | 5,834                       | 53                                        |
| Indian River | 546,808                           | 7,501                       | 73                                        |
| Jackson      | 347,769                           | 8,024                       | 43                                        |

\*Data obtained from COMMISSIONER OF EDUCATION, PUPIL PERSONNEL AND FINANCIAL DATA, DISTRICT SCHOOL SYSTEMS, Report for fiscal year beginning July 1, 1969 and ending June 30, 1970.

\*\*Rounded to nearest dollar.

## OPERATIONS/MAINTENANCE COST PER AVERAGE DAILY ATTENDANCE FOR FLORIDA COUNTIES 1969-70

Urban-Rural Counties cont'd

| County     | Operations/Maintenance Costs** | Average Daily Attendance | Operations/Maintenance Costs Per ADA** |
|------------|--------------------------------|--------------------------|----------------------------------------|
| Lake       | \$ 901,547                     | 10,106                   | \$ 63                                  |
| Lee        | 1,157,787                      | 18,093                   | 64                                     |
| Leon       | 1,833,949                      | 19,159                   | 96                                     |
| Manatee    | 1,324,088                      | 15,883                   | 83                                     |
| Marion     | 1,038,836                      | 15,194                   | 68                                     |
| Martin     | 408,275                        | 5,331                    | 77                                     |
| Monroe     | 877,791                        | 9,496                    | 92                                     |
| Okaloosa   | 1,367,780                      | 24,679                   | 55                                     |
| Osceola    | 203,939                        | 5,033                    | 41                                     |
| Pasco      | 516,594                        | 10,331                   | 50                                     |
| Putnam     | 473,397                        | 8,956                    | 53                                     |
| St. Johns  | 341,932                        | 6,362                    | 54                                     |
| St. Lucie  | 597,049                        | 10,419                   | 57                                     |
| Santa Rosa | 462,537                        | 8,758                    | 53                                     |
| Sarasota   | 1,489,531                      | 17,438                   | 85                                     |
| Seminole   | 969,819                        | 19,014                   | 51                                     |
| Counties   | 26                             | 26                       | 26                                     |
| Mean       | \$ 749,559                     | 11,671                   | \$ 63                                  |

Rural Counties

| County   | Operations/Maintenance Costs** | Average Daily Attendance | Operations/Maintenance Costs Per ADA** |
|----------|--------------------------------|--------------------------|----------------------------------------|
| Baker    | \$ 120,137                     | 2,364                    | \$ 51                                  |
| Bradford | 193,266                        | 3,553                    | 54                                     |
| Calhoun  | 115,607                        | 1,938                    | 60                                     |
| Citrus   | 275,968                        | 3,161                    | 87                                     |
| De Soto  | 115,875                        | 2,600                    | 45                                     |
| Dixie    | 107,515                        | 1,417                    | 76                                     |
| Flagler  | 66,398                         | 1,103                    | 60                                     |
| Franklin | 108,504                        | 1,548                    | 70                                     |

\*\*Rounded to nearest dollar.

## OPERATIONS/MAINTENANCE COST PER AVERAGE DAILY ATTENDANCE FOR FLORIDA COUNTIES 1969-70

Rural Counties cont'd

| County     | Operations/Maintenance<br>Costs** | Average Daily<br>Attendance | Operations/Maintenance<br>Costs Per ADA** |
|------------|-----------------------------------|-----------------------------|-------------------------------------------|
| Gilchrist  | \$ 112,035                        | 945                         | \$ 118                                    |
| Glades     | 114,560                           | 844                         | 136                                       |
| Gulf       | 191,217                           | 2,803                       | 68                                        |
| Hamilton   | 137,342                           | 2,199                       | 62                                        |
| Hardee     | 193,744                           | 3,113                       | 62                                        |
| Hendry     | 153,760                           | 2,799                       | 55                                        |
| Hernando   | 281,092                           | 3,508                       | 80                                        |
| Holmes     | 91,510                            | 2,557                       | 36                                        |
| Jefferson  | 134,666                           | 2,699                       | 50                                        |
| Lafayette  | 58,058                            | 684                         | 85                                        |
| Levy       | 187,512                           | 3,126                       | 60                                        |
| Liberty    | 61,695                            | 856                         | 72                                        |
| Madison    | 202,606                           | 3,505                       | 58                                        |
| Nassau     | 326,232                           | 5,547                       | 59                                        |
| Okeechobee | 194,026                           | 2,706                       | 72                                        |
| Sumter     | 190,466                           | 3,331                       | 57                                        |
| Suwanee    | 275,318                           | 3,807                       | 72                                        |
| Taylor     | 180,896                           | 3,694                       | 49                                        |
| Union      | 96,293                            | 1,229                       | 78                                        |
| Wakulla    | 102,772                           | 1,553                       | 66                                        |
| Walton     | 173,784                           | 3,685                       | 47                                        |
| Washington | 172,940                           | 2,864                       | 60                                        |
| County     | 30                                | 30                          | 30                                        |
| Mean       | \$ 157,860                        | 2,525                       | \$ 67                                     |

\*\*Rounded to nearest dollar.

## GROWTH IN ADA FOR SELECTED COUNTIES

## 1. Dade County (Urban)

| Year and<br>New Schools Needed                    | Grade Level                          |             |               |            |                    |
|---------------------------------------------------|--------------------------------------|-------------|---------------|------------|--------------------|
|                                                   | Kindergarten                         | 1-6         | 7-9           | 10-12      | Total              |
| 1966-67<br>Schools                                | 458<br>8 Classrooms                  | 3,174<br>3  | 2,094<br>1    | 2,121<br>0 | 7,847<br>4+8 CR    |
| 1967-68<br>Schools                                | 37<br>0                              | -1,357<br>2 | (368)<br>0    | 209<br>0   | 1,235<br>2         |
| 1968-69<br>Schools                                | 6,216 <sup>a</sup><br>104 Classrooms | 4,139<br>4  | 4,348<br>2    | 3,316<br>2 | 18,019<br>8+104 CR |
| 1969-70<br>Schools                                | 2,742<br>45 Classrooms               | 2,488<br>3  | 2,632<br>2    | 1,159<br>0 | 9,021<br>5+45 CR   |
| 1970-71<br>(1st two months)<br>ADA at End of Year | (438) <sup>b</sup>                   | (4,466)     | (161)         | (3,612)    | (1,553)<br>(3,678) |
| 1971-72<br>Close of 1st week<br>membership        | 2,006 <sup>c</sup>                   | 3,162       | 7-12<br>6,528 |            | 11,696             |

( ) Denotes loss in ADA

a Kindergartens added in compliance with intent of Legislature

b Bussing for racial balance to comply with Court Decree let to loss of ADA in public school.

c Unusual growth possibly due to the return, by some, to public schools.

Number of schools needed based upon 900 per Elementary School, 1600 per Junior High School and 2600 per Senior High School in Urban Counties.

## 2. Orange County (Urban)

| Year and<br>New Schools Needed | Grade Level            |            |          |          |                  |
|--------------------------------|------------------------|------------|----------|----------|------------------|
|                                | Kindergarten           | 1-6        | 7-9      | 10-12    | Total            |
| 1966-67<br>Schools             | (6)                    | 1,400<br>1 | 1,049    | 646      | 3,039<br>1       |
| 1967-68<br>Schools             | 3                      | 960<br>1   | 773<br>1 | 432      | 2,168<br>2       |
| 1968-69<br>Schools             | 227<br>4 Classrooms    | 690<br>1   | 556      | 917      | 2,399<br>1+4 CR  |
| 1969-70<br>Schools             | 1,232<br>21 Classrooms | 334<br>1   | 623<br>1 | 739<br>1 | 2,928<br>3+21 CR |

## 3. Pinellas County (Urban)

| Year and<br>New Schools Needed | Grade Level          |            |          |          |                  |
|--------------------------------|----------------------|------------|----------|----------|------------------|
|                                | Kindergarten         | 1-6        | 7-9      | 10-12    | Total            |
| 1966-67<br>Schools             | 530<br>9 Classrooms  | 1,394<br>1 | 895      | 429      | 3,248<br>1+9 CR  |
| 1967-68<br>Schools             | (64)                 | 830<br>1   | 558      | 353      | 1,677<br>1       |
| 1968-69<br>Schools             | 781<br>12 Classrooms | 1,136<br>1 | 749<br>1 | 937      | 3,603<br>2+12 CR |
| 1969-70<br>Schools             | 362<br>6 Classrooms  | 999<br>2   | 895<br>1 | 698<br>1 | 2,954<br>4+6 CR  |

## 4. Duval County (Urban)

| Year and<br>New Schools Needed | Grade Level          |       |          |          |                |
|--------------------------------|----------------------|-------|----------|----------|----------------|
|                                | Kindergarten         | 1-6   | 7-9      | 10-12    | Total          |
| 1966-67<br>Schools             | 574<br>10 Classrooms | 533   | 1,100    | 545      | 2,752<br>10 CR |
| 1967-68<br>Schools             | 126<br>2 Classrooms  | (396) | 140      | 600      | 470<br>2 CR    |
| 1968-69<br>Schools             | 108<br>2 Classrooms  | (331) | 462<br>1 | 608      | 847<br>1+2 CR  |
| 1969-70<br>Schools             | 302<br>5 Classrooms  | (492) | 803      | 313<br>1 | 926<br>1+5 CR  |

## 5. Pasco County (Urban-Rural)

| Year and<br>New Schools Needed | Grade Level         |          |     |       |                 |
|--------------------------------|---------------------|----------|-----|-------|-----------------|
|                                | Kindergarten        | 1-6      | 7-9 | 10-12 | Total           |
| 1966-67<br>Schools             | -                   | 265      | 133 | 96    | 494             |
| 1967-68<br>Schools             | 4                   | 293      | 133 | 85    | 515             |
| 1968-69<br>Schools             | 246<br>4 Classrooms | 299<br>1 | 175 | 35    | 757<br>1+4 CR   |
| 1969-70<br>Schools             | 51<br>1 Classrooms  | 501<br>1 | 362 | 215   | 1,129<br>1+1 CR |

Schools for Urban-Rural and Rural Counties based upon 600 ADA for Elementary School, 1,000 for Junior High School and 1,600 for Senior High School.

6. Okaloosa County (Urban-Rural) (Second lowest assessed valuation per ADA: \$11,312)

| Year and<br>New Schools Needed | Grade Level            |            |          |       |                  |
|--------------------------------|------------------------|------------|----------|-------|------------------|
|                                | Kindergarten           | 1-6        | 7-9      | 10-12 | Total            |
| 1966-67<br>Schools             | -                      | 420        | 379      | 182   | 981              |
| 1967-68<br>Schools             | -                      | 1,121<br>2 | 478      | 165   | 1,764<br>-2      |
| 1968-69                        | 1,747<br>29 Classrooms | 490        | 511<br>1 | 369   | 3,117<br>1+29 CR |
| 1969-70<br>Schools             | (49)                   | (335)      | 476      | 317   | 409              |

7. Gadsden County (Urban-Rural) (Lowest assessed valuation per ADA: \$7,229)

| Year and<br>New Schools Needed | Grade Level  |       |      |       |       |
|--------------------------------|--------------|-------|------|-------|-------|
|                                | Kindergarten | 1-6   | 7-9  | 10-12 | Total |
| 1966-67<br>Schools             | -            | 141   | 46   | 111   | 298   |
| 1967-68<br>Schools             | -            | (91)  | 81   | 70    | 60    |
| 1968-69<br>Schools             | -            | (78)  | (37) | 125   | 10    |
| 1969-70<br>Schools             | -            | (181) | 24   | (22)  | (179) |

8. Madison County (Rural) (Lowest assessed valuation per ADA: \$8,869)

| Year and<br>New Schools Needed | Grade Level        |      |      |       |              |
|--------------------------------|--------------------|------|------|-------|--------------|
|                                | Kindergarten       | 1-6  | 7-9  | 10-12 | Total        |
| 1966-67<br>Schools             | -                  | 44   | 23   | 39    | 106          |
| 1967-68<br>Schools             | -                  | (28) | (52) | (1)   | (81)         |
| 1968-69<br>Schools             | 81<br>2 Classrooms | (66) | 30   | (52)  | (7)<br>2 CR  |
| 1969-70<br>Schools             | 61<br>1 Classrooms | (88) | (11) | (15)  | (23)<br>1 CR |

ASSESSED VALUE OF NON EXEMPT PROPERTY  
PER ADA OF 67 COUNTIES 1969-70

Urban Counties

| County       | Assessed Value<br>Non Exempt<br>Property (1969<br>Tax Roll) | TOTAL ADA<br>(Kindergarten<br>& Grades 1-12) | Assessed<br>Value<br>Per ADA |
|--------------|-------------------------------------------------------------|----------------------------------------------|------------------------------|
| Brevard      | \$1,002,234,568                                             | 57,871                                       | \$ 17,318                    |
| Broward      | 3,446,258,430                                               | 103,745                                      | 33,218                       |
| Dade         | 6,751,120,174                                               | 225,402                                      | 29,951                       |
| Duval        | 1,855,524,356                                               | 113,773                                      | 16,309                       |
| Escambia     | 742,170,998                                                 | 43,161                                       | 17,195                       |
| Hillsborough | 1,903,100,142                                               | 94,725                                       | 20,091                       |
| Orange       | 1,359,910,136                                               | 75,622                                       | 17,983                       |
| Palm Beach   | 2,535,707,853                                               | 61,727                                       | 40,205                       |
| Pinellas     | 1,697,942,005                                               | 76,764                                       | 22,119                       |
| Polk         | 1,283,032,879                                               | 50,518                                       | 25,398                       |
| Volusia      | 712,197,109                                                 | 30,219                                       | 23,568                       |
| AVERAGE      | \$1,977,590,444                                             | 84,866                                       | \$ 23,302.50                 |

Urban-Rural Counties

| County       | Assessed Value<br>Non Exempt<br>Property (1969<br>Tax Roll) | TOTAL ADA<br>(Kindergarten<br>& Grades 1-12) | Assessed<br>Value<br>Per ADA |
|--------------|-------------------------------------------------------------|----------------------------------------------|------------------------------|
| Alachua      | \$ 369,917,843                                              | 20,598                                       | \$ 17,959                    |
| Bay          | 346,561,000                                                 | 16,685                                       | 20,771                       |
| Charlotte    | 217,838,803                                                 | 3,641                                        | 59,829                       |
| Clay         | 98,602,745                                                  | 8,282                                        | 11,906                       |
| Collier      | 433,540,316                                                 | 8,046                                        | 53,883                       |
| Columbia     | 87,662,965                                                  | 6,294                                        | 13,928                       |
| Gadsden      | 73,018,900                                                  | 10,106                                       | 7,229                        |
| Highlands    | 217,843,615                                                 | 5,834                                        | 37,340                       |
| Indian River | 263,071,139                                                 | 7,501                                        | 35,071                       |
| Jackson      | 103,778,933                                                 | 8,024                                        | 12,934                       |
| Lake         | 416,961,499                                                 | 14,278                                       | 22,903                       |
| Lee          | 559,114,800                                                 | 18,093                                       | 30,902                       |
| Leon         | 410,672,580                                                 | 19,159                                       | 21,435                       |

## ASSESSSED VALUE OF NON EXEMPT PROPERTY PER ADA OF 67 COUNTIES 1969-70

Urban-Rural Counties (Continued)

| County     | Assessed Value<br>Non Exempt<br>Property (1969<br>Tax Roll) | TOTAL ADA<br>(Kindergarten<br>& Grades 1-12) | Assessed<br>Value<br>Per ADA |
|------------|-------------------------------------------------------------|----------------------------------------------|------------------------------|
| Manatee    | \$ 413,150,275                                              | 15,883                                       | \$ 26,012                    |
| Marion     | 400,001,311                                                 | 15,194                                       | 26,326                       |
| Martin     | 218,419,386                                                 | 5,331                                        | 40,972                       |
| Monroe     | 313,914,206                                                 | 9,496                                        | 33,058                       |
| Okaloosa   | 279,180,647                                                 | 24,679                                       | 11,312                       |
| Osceola    | 202,351,380                                                 | 5,033                                        | 40,205                       |
| Pasco      | 224,193,673                                                 | 10,331                                       | 21,701                       |
| Putnam     | 137,290,047                                                 | 8,956                                        | 15,329                       |
| St. Johns  | 172,870,600                                                 | 6,362                                        | 27,172                       |
| St. Lucie  | 291,791,378                                                 | 10,419                                       | 28,006                       |
| Santa Rosa | 187,611,633                                                 | 8,758                                        | 21,422                       |
| Sarasota   | 731,740,543                                                 | 17,438                                       | 41,962                       |
| Seminole   | 277,772,097                                                 | 19,014                                       | 14,609                       |
| AVERAGE    | \$ 286,495,089                                              | 11,670                                       | \$ 24,546.62                 |

Rural Counties

| County    | Assessed Value<br>Non Exempt<br>Property (1969<br>Tax Roll) | TOTAL ADA<br>(Kindergarten<br>& Grades 1-12) | Assessed<br>Value<br>Per ADA |
|-----------|-------------------------------------------------------------|----------------------------------------------|------------------------------|
| Baker     | \$ 26,629,842                                               | 2,364                                        | \$ 11,265                    |
| Bradford  | 46,212,000                                                  | 3,443                                        | 13,006                       |
| Calhoun   | 29,750,354                                                  | 1,938                                        | 15,351                       |
| Citrus    | 130,258,228                                                 | 3,1                                          | 41,208                       |
| De Soto   | 65,566,422                                                  | 2,6                                          | 21,756                       |
| Dixie     | 22,885,705                                                  | 1,417                                        | 16,151                       |
| Flagler   | 37,515,444                                                  | 1,103                                        | 34,012                       |
| Franklin  | 31,980,184                                                  | 1,548                                        | 20,659                       |
| Gilchrist | 17,321,285                                                  | 945                                          | 18,329                       |
| Glades    | 59,552,832                                                  | 844                                          | 70,560                       |
| Gulf      | 47,708,701                                                  | 2,803                                        | 17,020                       |
| Hamilton  | 37,042,598                                                  | 2,199                                        | 16,845                       |

## ASSESSED VALUE OF NON EXEMPT PROPERTY PER ADA OF 67 COUNTIES 1969-70

Rural Counties (Continued)

| County     | Assessed Value<br>Non Exempt<br>Property (1969<br>Tax Roll) | TOTAL ADA<br>(Kindergarten<br>& Grades 1-12) | Assessed<br>Value<br>Per ADA |
|------------|-------------------------------------------------------------|----------------------------------------------|------------------------------|
| Hardee     | \$ 99,756,968                                               | 3,113                                        | \$ 32,045                    |
| Hendry     | 96,666,693                                                  | 2,799                                        | 34,536                       |
| Hernando   | 88,624,281                                                  | 3,508                                        | 25,263                       |
| Holmes     | 26,274,780                                                  | 2,557                                        | 10,276                       |
| Jefferson  | 31,785,121                                                  | 2,692                                        | 11,807                       |
| Lafayette  | 15,133,553                                                  | 684                                          | 22,125                       |
| Levy       | 73,970,278                                                  | 3,126                                        | 23,663                       |
| Liberty    | 14,534,387                                                  | 856                                          | 17,038                       |
| Madison    | 31,085,180                                                  | 3,505                                        | 8,869                        |
| Nassau     | 87,371,047                                                  | 5,547                                        | 15,751                       |
| Okechobee  | 62,515,877                                                  | 2,706                                        | 23,103                       |
| Sumter     | 64,149,209                                                  | 3,331                                        | 19,258                       |
| Suwanee    | 67,376,749                                                  | 3,807                                        | 17,698                       |
| Taylor     | 71,695,113                                                  | 3,694                                        | 19,409                       |
| Union      | 15,336,220                                                  | 1,229                                        | 12,479                       |
| Wakulla    | 15,914,594                                                  | 1,553                                        | 10,248                       |
| Walton     | 50,833,224                                                  | 3,685                                        | 13,795                       |
| Washington | 35,158,498                                                  | 2,864                                        | 12,276                       |
| AVERAGE    | \$ 49,355,178                                               | 2,912                                        | \$ 16,948.89                 |

NOTE: Millage data taken from Florida Ad Valorem by the Department of Revenue.

## AVERAGE MILLAGES LEVIED IN 67 COUNTIES

Urban Counties

| County                |                                                          | 1970<br>Average<br>Millage | 1969<br>Average<br>Millage |
|-----------------------|----------------------------------------------------------|----------------------------|----------------------------|
| Brevard               |                                                          | 29.35                      | 27.97                      |
| Broward               |                                                          | 23.21                      | 24.66                      |
| Dade                  |                                                          | 26.64                      | 29.96                      |
| Duval                 |                                                          | 26.41                      | 27.90                      |
| Escambia              |                                                          | 20.79                      | 20.79                      |
| Hillsborough          |                                                          | 32.42                      | 34.61                      |
| Orange                |                                                          | 21.18                      | 21.45                      |
| Palm Beach            |                                                          | 20.19                      | 19.93                      |
| Pinellas              |                                                          | 35.90                      | 35.04                      |
| Polk                  |                                                          | 19.82                      | 19.47                      |
| Volusia               |                                                          | 33.56                      | 33.61                      |
| AVERAGE<br>(Weighted) | 27,404,436,152 711,081,154<br>23,289,198,650 636,520,719 | 25.95                      | 27.33                      |

Urban-Rural Counties

| County       |  | 1970<br>Average<br>Millage | 1969<br>Average<br>Millage |
|--------------|--|----------------------------|----------------------------|
| Alachua      |  | 22.45                      | 22.55                      |
| Bay          |  | 16.66                      | 17.16                      |
| Charlotte    |  | 24.07                      | 20.00                      |
| Clay         |  | 19.04                      | 16.42                      |
| Collier      |  | 17.63                      | 17.29                      |
| Columbia     |  | 21.11                      | 21.11                      |
| Gadsden      |  | 18.83                      | 17.63                      |
| Highlands    |  | 14.39                      | 14.38                      |
| Indian River |  | 23.39                      | 22.43                      |
| Jackson      |  | 15.54                      | 13.29                      |
| Lake         |  | 18.19                      | 16.83                      |
| Lee          |  | 28.15                      | 27.05                      |
| Leon         |  | 22.05                      | 21.98                      |
| Manatee      |  | 22.79                      | 23.75                      |
| Marian       |  | 17.23                      | 19.09                      |
| Martin       |  | 21.53                      | 19.17                      |

## AVERAGE MILLAGES LEVIED IN 67 COUNTIES

Urban-Rural Counties (Continued)

| County                |                                                        | 1970<br>Average<br>Millage | 1969<br>Average<br>Millage |
|-----------------------|--------------------------------------------------------|----------------------------|----------------------------|
| Monroe                |                                                        | 20.02                      | 20.08                      |
| Okaloosa              |                                                        | 20.45                      | 19.90                      |
| Osceola               |                                                        | 13.20                      | 15.29                      |
| Pasco                 |                                                        | 18.72                      | 17.03                      |
| Putnam                |                                                        | 22.43                      | 21.25                      |
| St. Johns             |                                                        | 22.92                      | 19.14                      |
| St. Lucie             |                                                        | 23.46                      | 25.16                      |
| Santa Rosa            |                                                        | 17.14                      | 15.84                      |
| Sarasota              |                                                        | 21.64                      | 21.93                      |
| Seminole              |                                                        | 25.75                      | 19.50                      |
| AVERAGE<br>(Weighted) | 8,197,843,802 171,267,392<br>7,448,872,314 150,812,516 | 20.89                      | 20.25                      |

Rural Counties

| County    |  | 1970<br>Average<br>Millage | 1969<br>Average<br>Millage |
|-----------|--|----------------------------|----------------------------|
| Baker     |  | 19.50                      | 18.43                      |
| Bradford  |  | 21.15                      | 19.11                      |
| Calhoun   |  | 13.48                      | 13.50                      |
| Citrus    |  | 18.62                      | 17.71                      |
| De Soto   |  | 17.83                      | 17.57                      |
| Dixie     |  | 20.04                      | 19.05                      |
| Flagler   |  | 14.70                      | 12.01                      |
| Franklin  |  | 17.60                      | 13.18                      |
| Gilchrist |  | 20.05                      | 15.80                      |
| Glades    |  | 13.21                      | 11.28                      |
| Gulf      |  | 29.93                      | 26.47                      |
| Hamilton  |  | 21.38                      | 20.31                      |
| Hardee    |  | 16.67                      | 15.11                      |
| Hendry    |  | 16.57                      | 16.41                      |
| Hernando  |  | 20.96                      | 20.58                      |
| Holmes    |  | 16.53                      | 18.02                      |

## AVERAGE MILLAGES LEVIED IN 67 COUNTIES

Rural Counties (Continued)

| County     |                          | 1970<br>Average<br>Millage | 1969<br>Average<br>Millage |
|------------|--------------------------|----------------------------|----------------------------|
| Jefferson  |                          | 13.68                      | 13.67                      |
| Lafayette  |                          | 5.90                       | 10.30                      |
| Levy       |                          | 20.78                      | 18.43                      |
| Liberty    |                          | 8.00                       | 8.00                       |
| Madison    |                          | 13.33                      | 18.20                      |
| Nassau     |                          | 29.49                      | 23.57                      |
| Okechobee  |                          | 20.86                      | 18.97                      |
| Sumter     |                          | 17.24                      | 18.15                      |
| Suwanee    |                          | 21.40                      | 20.78                      |
| Taylor     |                          | 17.45                      | 17.75                      |
| Union      |                          | 16.80                      | 15.67                      |
| Wakulla    |                          | 17.80                      | 17.00                      |
| Walton     |                          | 23.28                      | 22.10                      |
| Washington |                          | 16.51                      | 16.50                      |
| AVERAGE    | 1,642,556,431 30,813,866 | 18.76                      | 17.88                      |
| (Weighted) | 1,491,655,367 26,670,169 |                            |                            |

NOTE: Average millage computed from State of Florida Ad Volorem Tax Data - 1969 by dividing "Grand Total All Taxes" by "Total All Non-Exempt Property".

1969-70 MILLAGE LEVY FOR OPERATING FUND BY SCHOOL DISTRICTS  
(BOARD LEVY AND VOTED LEVY)

Urban Counties

| County       | Total Millage | Operating |       |         |
|--------------|---------------|-----------|-------|---------|
|              |               | Board     | Voted | Total   |
| Brevard      | 12.97         | 10        |       | 10      |
| Broward      | 13.33         | 10        | .3    | 10.3    |
| Dade         | 11.44         | 10        | .98   | 10.98   |
| Duval        | 11.41         | 10        | .4348 | 10.4348 |
| Escambia     | 10.87         | 10        |       | 10      |
| Hillsborough | 11.81         | 10        | .46   | 10.46   |
| Orange       | 11.80         | 10        | .3    | 10.3    |
| Palm Beach   | 11.20         | 5.83      | 4.47  | 10.3    |
| Pinellas     | 14.93         | 10        | .5    | 10.5    |
| Polk         | 11.19         | 8.975     |       | 8.975   |
| Volusia      | 12.00         | 10        | .66   | 10.66   |
| Total        |               | 104.805   | 8.105 | 112.910 |
| Average      | 12.09         |           |       | 10.264  |

Urban-Rural Counties

| County       | Total Millage | Operating |       |        |
|--------------|---------------|-----------|-------|--------|
|              |               | Board     | Voted | Total  |
| Alachua      | 13.35         | 10        | .6    | 10.6   |
| Bay          | 9.00          | 8.1       |       | 8.1    |
| Charlotte    | 9.95          | 9.31      |       | 9.31   |
| Clay         | 10.00         | 8         | 2     | 10     |
| Collier      | 11.18         | 10        |       | 10     |
| Columbia     | 11.95         | 10        | .3    | 10.3   |
| Gadsden      | 10.30         | 10        | .3    | 10.3   |
| Highlands    | 8.20          | 6.84      |       | 6.84   |
| Indian River | 12.43         | 10        | 1.184 | 11.184 |
| Jackson      | 7.00          | 7         |       | 7      |
| Lake         | 11.50         | 10        |       | 10     |
| Lee          | 14.69         | 10        | .569  | 10.569 |

## 1969-70 MILLAGE LEVY FOR OPERATING FUND BY SCHOOL DISTRICTS (BOARD LEVY AND VOTED LEVY)

Urban-Rural Counties (Continued)

| County     | Total Millage | Operating |        |         |
|------------|---------------|-----------|--------|---------|
|            |               | Board     | Voted  | Total   |
| Leon       | 12.76         | 10        |        | 10      |
| Manatee    | 11.41         | 9.89      | .35    | 10.24   |
| Marion     | 12.80         | 4.3       | 5.7    | 10      |
| Martin     | 10.00         | 10        |        | 10      |
| Monroe     | 10.70         | 9.5       | .66    | 10.16   |
| Okaloosa   | 10.00         | 10        |        | 10      |
| Osceola    | 7.56          | 5.59      | 1.97   | 7.56    |
| Pasco      | 11.00         | 10        |        | 10      |
| Putnam     | 10.00         | 10        |        | 10      |
| St. Johns  | 10.42         | 7.9       | 1      | 8.9     |
| St. Lucie  | 11.81         | 10        | 1.45   | 11.45   |
| Santa Rosa | 9.30          | 9         |        | 9       |
| Sarasota   | 11.91         | 10        | .69    | 10.69   |
| Seminole   | 12.97         | 10        | .40    | 10.40   |
| Total      |               | 235.43    | 17.173 | 252.603 |
| Average    | 10.85         |           |        | 9.715   |

Rural Counties

| County    | Total Millage | Operating |        |         |
|-----------|---------------|-----------|--------|---------|
|           |               | Board     | Voted  | Total   |
| Baker     | 10.93         | 8.9       | .6     | 9.5     |
| Bradford  | 10.80         | 10.2      |        | 10.2    |
| Calhoun   | 8.00          | 8.        |        | 8       |
| Citrus    | 10.00         | 6.24      | 3.76   | 10      |
| De Soto   | 10.80         | 10        | .8     | 10.8    |
| Dixie     | 11.33         | 7         | 3.7289 | 10.7289 |
| Flagler   | 10.00         | 5.41      | 4.59   | 10      |
| Franklin  | 10.00         | 10        |        | 10      |
| Gilchrist | 10.00         | 10        |        | 10      |
| Glades    | 7.02          | 7.02      |        | 7.02    |

## 1969-70 MILLAGE LEVY FOR OPERATING FUND BY SCHOOL DISTRICTS (BOARD LEVY AND VOTED LEVY)

Rural Counties (Continued)

| County     | Total Millage | Operating |        |         |
|------------|---------------|-----------|--------|---------|
|            |               | Board     | Voted  | Total   |
| Gulf       | 13.47         | 10        | .288   | 10.288  |
| Hamilton   | 11.53         | 5.73      | 5      | 10.73   |
| Hardee     | 9.10          | 3.1       | 5      | 8.1     |
| Hendry     | 9.00          | 9         |        | 9       |
| Hernando   | 10.00         | 10        |        | 10      |
| Holmes     | 10.00         | 9         | 1      | 10      |
| Jefferson  | 8.50          | 8.5       |        | 8.5     |
| Lafayette  | 5.30          | 4.6       |        | 4.6     |
| Levy       | 10.00         | 10        |        | 10      |
| Liberty    | 4.00          | 4         |        | 4       |
| Madison    | 10.30         | 10        | .3     | 10.3    |
| Nassau     | 14.36         | 10        | 2.99   | 12.99   |
| Okechobee  | 10.00         | 10        |        | 10      |
| Sumter     | 11.00         | 10        | 1      | 11      |
| Suwanee    | 11.87         | 9.374     |        | 9.374   |
| Taylor     | 11.20         | 10        |        | 10      |
| Union      | 8.96          | 8.96      |        | 8.96    |
| Wakulla    | 10.00         | 10        |        | 10      |
| Walton     | 11.00         | 5         | 6      | 11      |
| Washington | 10.00         | 10        |        | 10      |
| Total      |               | 250.034   | 35.057 | 285.091 |
| Average    | 9.95          |           |        | 9.503   |

TOTAL AVERAGE MILLAGE - 10.65

Note: Millage data taken from Florida Ad Valorem of the Department of Revenue.

PER PUPIL COSTS FOR OPERATING FUNDS AND  
CONTRACTED SERVICES IN FLORIDA COUNTIES 1969-70\*

Urban Counties

| County       | Operating Funds** | Contracted Services*** | Operating Funds/Contracted Services | ADA     | Per Pupil Costs for Operational Funds/Contracted Serv. |
|--------------|-------------------|------------------------|-------------------------------------|---------|--------------------------------------------------------|
| Brevard      | \$ 36,906,437.60  | \$ 614,841.00          | \$ 37,521,278.60                    | 57,871  | \$ 648.36                                              |
| Broward      | 77,438,636.79     | 3,093,048.23           | 80,531,685.02                       | 103,745 | 776.24                                                 |
| Dade         | 175,969,314.08    | 8,066,213.49           | 184,035,527.57                      | 225,402 | 816.47                                                 |
| Duval        | 68,354,181.71     | 2,556,349.57           | 70,910,531.28                       | 113,773 | 623.26                                                 |
| Escambia     | 27,441,212.00     | 974,364.52             | 28,415,576.52                       | 43,161  | 658.36                                                 |
| Hillsborough | 56,345,909.43     | 5,993,220.02           | 62,339,129.45                       | 94,725  | 658.10                                                 |
| Orange       | 47,184,460.90     | 1,759,246.12           | 48,943,707.02                       | 75,622  | 647.21                                                 |
| Palm Beach   | 51,864,911.61     | 2,243,527.20           | 54,108,438.81                       | 61,727  | 876.57                                                 |
| Pinellas     | 54,050,606.03     | 1,935,605.68           | 55,986,211.71                       | 76,764  | 729.32                                                 |
| Polk         | 31,971,274.10     | 1,832,220.28           | 33,803,494.38                       | 50,518  | 669.13                                                 |
| Volusia      | 20,937,281.12     | 837,100.23             | 21,774,381.35                       | 30,219  | 720.55                                                 |
| Average      | \$ 58,951,293.21  | \$ 2,718,703.30        | \$ 61,669,996.51                    | 84,866  | \$ 726.67                                              |

Urban-Rural Counties

| County       | Operating Funds** | Contracted Services*** | Operating Funds/Contracted Services | ADA    | Per Pupil Costs for Operational Funds/Contracted Serv. |
|--------------|-------------------|------------------------|-------------------------------------|--------|--------------------------------------------------------|
| Alachua      | \$ 12,672,898.26  | \$ 758,704.13          | \$ 13,431,602.39                    | 20,598 | \$ 652.08                                              |
| Bay          | 9,643,411.56      | 699,292.38             | 10,342,703.94                       | 16,685 | 619.88                                                 |
| Charlotte    | 2,882,176.93      | 282,046.53             | 3,164,223.46                        | 3,641  | 869.05                                                 |
| Clay         | 4,599,002.16      | 278,067.22             | 4,877,069.38                        | 8,282  | 588.87                                                 |
| Collier      | 6,845,282.31      | 972,354.17             | 7,817,636.48                        | 8,046  | 971.61                                                 |
| Columbia     | 3,869,525.09      | 454,234.35             | 4,323,759.44                        | 6,294  | 686.96                                                 |
| Gadsden      | 5,816,747.72      | 428,279.46             | 6,245,027.18                        | 10,106 | 617.95                                                 |
| Highlands    | 3,859,959.32      | 290,425.97             | 4,150,385.29                        | 5,834  | 711.41                                                 |
| Indian River | 5,650,205.22      | 229,981.28             | 5,880,186.50                        | 7,501  | 783.92                                                 |
| Jackson      | 4,933,522.54      | 436,893.49             | 5,370,416.03                        | 8,024  | 669.29                                                 |

\*Data obtained from the Commissioner of Education District School System Report for the fiscal year beginning July 1, 1969 and ending June 30, 1970.

\*\*Does not include remittances to other districts and agencies; transfers; cash balances at close of year; investments; advancements; stocks.

\*\*\*Does not include capital outlay or reserves and balances.

PER PUPIL COSTS FOR OPERATING FUNDS AND CONTRACTED SERVICES IN FLORIDA COUNTIES 1969-70\* -69-

Urban-Rural Counties (cont'd)

| County     | Operating Funds** | Contracted Services**** | Operating Funds/Contracted Services | ADA    | Per Pupil Costs for Operational Funds/Contracted Serv. |
|------------|-------------------|-------------------------|-------------------------------------|--------|--------------------------------------------------------|
| Lake       | \$ 9,896,131.27   | \$ 582,723.58           | \$ 10,478,854.85                    | 14,278 | \$ 734.07                                              |
| Lee        | 12,377,719.44     | 450,412.53              | 12,828,131.97                       | 18,093 | 709.01                                                 |
| Leon       | 13,635,704.28     | 684,735.35              | 14,320,439.63                       | 19,159 | 747.45                                                 |
| Manatee    | 10,821,306.48     | 1,426,796.67            | 12,248,603.15                       | 15,883 | 771.17                                                 |
| Marion     | 10,210,662.44     | 750,872.18              | 10,961,534.62                       | 15,194 | 721.43                                                 |
| Martin     | 3,806,337.39      | 97,176.03               | 3,903,513.42                        | 5,331  | 732.22                                                 |
| Monroe     | 6,721,303.10      | 128,701.37              | 6,850,054.47                        | 9,496  | 721.36                                                 |
| Okaloosa   | 13,753,668.27     | 744,085.75              | 14,497,754.02                       | 24,679 | 587.45                                                 |
| Osceola    | 3,244,481.71      | 118,690.99              | 3,363,172.70                        | 5,033  | 668.22                                                 |
| Pasco      | 5,702,980.72      | 437,635.20              | 6,140,061.92                        | 10,331 | 594.33                                                 |
| Putnam     | 5,512,916.38      | 355,811.15              | 5,868,727.53                        | 8,956  | 655.28                                                 |
| St. Johns  | 4,253,847.57      | 221,307.45              | 4,475,155.02                        | 6,362  | 703.41                                                 |
| St. Lucie  | 6,806,454.18      | 347,266.34              | 7,153,720.52                        | 10,419 | 686.60                                                 |
| Santa Rosa | 5,701,846.50      | 231,382.82              | 5,933,229.82                        | 8,758  | 677.46                                                 |
| Sarasota   | 14,293,618.05     | 923,952.10              | 15,217,570.15                       | 17,438 | 872.66                                                 |
| Seminole   | 10,382,075.99     | 565,049.28              | 10,947,125.27                       | 19,014 | 575.74                                                 |
| Average    | \$ 7,611,387.88   | \$ 496,033.76           | \$ 8,107,333.02                     | 11,671 | \$ 694.65                                              |

Rural Counties

| County    | Operating Funds** | Contracted Services*** | Operating Funds/Contracted Services | ADA   | Per Pupil Costs for Operational Funds/Contracted Serv. |
|-----------|-------------------|------------------------|-------------------------------------|-------|--------------------------------------------------------|
| Baker     | \$ 1,508,113.27   | \$ 508.01              | \$ 1,508,621.28                     | 2,364 | \$ 638.16                                              |
| Bradford  | 2,500,376.36      | 95,858.97              | 2,596,235.33                        | 3,553 | 730.71                                                 |
| Calhoun   | 1,335,246.12      | 285,173.32             | 1,620,419.44                        | 1,938 | 836.12                                                 |
| Citrus    | 2,580,926.35      | 153,047.47             | 2,733,973.82                        | 3,161 | 864.90                                                 |
| De Soto   | 1,652,057.92      | 117,639.03             | 1,769,696.95                        | 2,600 | 680.65                                                 |
| Dixie     | 1,064,910.13      | 47,816.04              | 1,112,726.17                        | 1,417 | 785.26                                                 |
| Flagler   | 834,022.14        | 7,239.55               | 841,261.69                          | 1,103 | 762.70                                                 |
| Franklin  | 1,026,715.22      | 77,338.21              | 1,104,053.43                        | 1,548 | 713.21                                                 |
| Gilchrist | 762,959.14        | 40,891.78              | 803,850.92                          | 945   | 850.63                                                 |

\*Data obtained from the Commissioner of Education District School System Report for the fiscal year beginning July 1, 1969 and ending June 30, 1970.

\*\*Does not include remittances to other districts and agencies; transfers; cash balances at close of year; investments; advancements; stocks.

\*\*\*Does not include capital outlay or reserve and balances. 71

## PER PUPIL COSTS FOR OPERATING FUNDS AND CONTRACTED SERVICES IN FLORIDA COUNTIES 1969-70\*

Rural Counties (cont'd)

| County     | Operating Funds** | Contracted Services*** | Operating Funds/Contracted Services | ADA   | Per Pupil Costs for Operational Funds/Contracted Serv. |
|------------|-------------------|------------------------|-------------------------------------|-------|--------------------------------------------------------|
| Glades     | \$ 824,155.29     | \$ 36,095.13           | \$ 860,250.42                       | 844   | \$ 1,019.25                                            |
| Gulf       | 1,942,450.84      | 151,799.64             | 2,094,250.48                        | 2,803 | 747.14                                                 |
| Hamilton   | 1,497,942.84      | 230,086.04             | 1,728,028.88                        | 2,199 | 785.82                                                 |
| Hardee     | 1,955,548.22      | 227,345.64             | 2,182,893.86                        | 3,113 | 701.21                                                 |
| Hendry     | 1,783,810.48      | 93,806.00              | 1,877,616.48                        | 2,799 | 670.81                                                 |
| Hernando   | 2,293,030.62      | 268,197.50             | 2,561,228.12                        | 3,508 | 730.11                                                 |
| Holmes     | 1,591,173.59      | 248,070.08             | 1,839,243.67                        | 2,557 | 719.29                                                 |
| Jefferson  | 1,622,699.51      | 249,996.58             | 1,872,696.09                        | 2,699 | 693.85                                                 |
| Lafayette  | 580,829.00        | ----                   | 580,829.00                          | 684   | 849.16                                                 |
| Levy       | 2,359,913.78      | 127,307.70             | 2,487,221.48                        | 3,126 | 795.65                                                 |
| Liberty    | 749,861.51        | 63,805.53              | 813,667.04                          | 856   | 950.54                                                 |
| Madison    | 2,173,461.99      | 206,758.93             | 2,380,220.92                        | 3,505 | 679.09                                                 |
| Nassau     | 3,389,486.97      | 151,564.66             | 3,541,051.63                        | 5,547 | 638.37                                                 |
| Okechobee  | 1,730,614.61      | 117,275.18             | 1,847,889.79                        | 2,706 | 682.88                                                 |
| Sumter     | 2,238,761.38      | 96,427.60              | 2,335,188.98                        | 3,331 | 701.04                                                 |
| Suwanee    | 2,669,339.36      | 228,111.20             | 2,897,450.56                        | 3,807 | 761.08                                                 |
| Taylor     | 2,562,002.14      | ----                   | 2,562,002.14                        | 3,694 | 693.55                                                 |
| Union      | 868,753.38        | 58,497.03              | 927,250.41                          | 1,229 | 754.47                                                 |
| Wakulla    | 1,679,897.71      | 269,454.83             | 1,349,352.54                        | 1,553 | 868.86                                                 |
| Walton     | 2,332,096.08      | 205,520.19             | 2,537,616.27                        | 3,685 | 688.63                                                 |
| Washington | 1,965,012.74      | 425,296.68             | 2,390,309.42                        | 2,864 | 834.60                                                 |
| Average    | \$ 1,715,872.28   | \$ 141,495.67          | \$ 1,858,569.90                     | 2,525 | \$ 736.07                                              |

\*Data obtained from the Commissioner of Education District School System Report for the fiscal year beginning July 1, 1969 and ending June 30, 1970.

\*\*Does not include remittances to other districts and agencies; transfers; cash balances at close of year; investments; advancements; stocks.

\*\*\*Does not include capital outlay or reserves and balances.

## COMPARISON OF NON-MFP STATE SOURCES OF REVENUE 1969-70

Urban Counties

| County             | Revenues   |             | Percent Non-MFP |
|--------------------|------------|-------------|-----------------|
|                    | Non-MFP* † | Total**     |                 |
| Brevard            | 2,152,289  | 34,953,168  | 6.1             |
| Broward            | 4,050,793  | 76,880,936  | 5.2             |
| Dade               | 7,816,202  | 162,611,531 | 4.8             |
| Duval              | 4,042,855  | 67,492,082  | 5.9             |
| Escambia           | 1,755,936  | 26,456,793  | 6.6             |
| Hillsborough       | 3,632,044  | 61,274,071  | 5.9             |
| Orange             | 2,613,504  | 47,402,822  | 5.5             |
| Palm Beach         | 2,107,694  | 49,321,447  | 4.2             |
| Pinellas           | 2,984,512  | 54,236,481  | 5.5             |
| Polk               | 1,729,868  | 33,089,275  | 5.2             |
| Volusia            | 1,278,673  | 19,991,423  | 6.3             |
| AVERAGE (Weighted) | 3,105,852  | 57,610,003  | 5.3             |

Urban-Rural Counties

| County       | Revenues   |            | Percent Non-MFP |
|--------------|------------|------------|-----------------|
|              | Non-MFP* † | Total**    |                 |
| Alachua      | 951,085    | 13,227,408 | 7.1             |
| Bay          | 789,251    | 10,310,861 | 7.6             |
| Charlotte    | 144,014    | 3,243,859  | 4.4             |
| Clay         | 410,359    | 4,646,287  | 8.8             |
| Collier      | 289,414    | 7,405,154  | 3.9             |
| Columbia     | 439,798    | 4,015,782  | 10.9            |
| Gadsden      | 536,452    | 5,959,689  | 9.0             |
| Highlands    | 412,738    | 4,008,034  | 10.2            |
| Indian River | 248,014    | 5,862,113  | 4.2             |
| Jackson      | 621,968    | 5,141,140  | 12.0            |
| Lake         | 648,251    | 10,345,850 | 6.2             |

\*From the Report of the Commissioner of Education for 1969-70. Total Operating Fund Revenues from Direct State Sources less MFP.

\*\*From the Report of the Commissioner of Education for 1969-70. Total Operating Fund Revenues from Local and Direct State Sources less amount withheld from MFP for administrative expense.

† Non-MFP includes Racing Commission Revenues, State Free Textbooks, State Forest Funds, Driver Education Funds, State License Tax, Matching Retirement, Exceptional Child Funds and Other State Sources.

## COMPARISON OF NON-MFP STATE SOURCES OF REVENUE 1969-70

Urban-Rural Counties (Continued)

| County                | Revenues   |            | Percent<br>Non-MFP |
|-----------------------|------------|------------|--------------------|
|                       | Non-MFP* - | Total**    |                    |
| Lee                   | 861,040    | 13,118,630 | 6.5                |
| Leon                  | 881,843    | 13,632,380 | 6.4                |
| Manatee               | 639,732    | 11,653,606 | 5.4                |
| Marion                | 537,232    | 10,532,572 | 5.1                |
| Martin                | 413,594    | 4,454,819  | 9.2                |
| Monroe                | 429,658    | 6,836,610  | 6.2                |
| Okaloosa              | 797,824    | 13,003,891 | 6.1                |
| Osceola               | 379,737    | 3,562,051  | 10.6               |
| Pasco                 | 574,360    | 6,776,830  | 8.4                |
| Putnam                | 302,738    | 5,642,926  | 5.3                |
| St. Johns             | 205,479    | 4,193,547  | 4.8                |
| St. Lucie             | 347,835    | 7,400,545  | 4.7                |
| Santa Rosa            | 451,735    | 5,704,456  | 7.9                |
| Sarasota              | 1,115,142  | 15,393,864 | 7.2                |
| Seminole              | 693,451    | 11,509,068 | 6.0                |
| AVERAGE<br>(Weighted) | 543,182    | 7,983,153  | 6.8                |

Rural Counties

| County    | Revenues   |           | Percent<br>Non-MFP |
|-----------|------------|-----------|--------------------|
|           | Non-MFP* - | Total**   |                    |
| Baker     | 324,638    | 1,565,827 | 20.7               |
| Bradford  | 225,791    | 2,554,117 | 8.8                |
| Calhoun   | 217,328    | 1,507,977 | 14.4               |
| Citrus    | 237,017    | 2,760,167 | 8.5                |
| De Soto   | 85,507     | 1,666,245 | 5.1                |
| Dixie     | 48,622     | 889,382   | 5.4                |
| Flagler   | 135,718    | 906,378   | 14.9               |
| Franklin  | 219,551    | 1,155,963 | 18.9               |
| Gilchrist | 196,566    | 785,625   | 25.0               |
| Glades    | 31,669     | 726,943   | 4.3                |

\*From the Report of the Commissioner of Education for 1969-70. Total Operating Fund Revenues from Direct State Sources less MFP.

\*\*From the Report of the Commissioner of Education for 1969-70. Total Operating Fund Revenues from Local and Direct State Sources less amount withheld from MFP for administrative expense.

† See previous page.

## COMPARISON OF NON-MFP STATE SOURCES OF REVENUE 1969-70

Rural Counties (Continued)

| County                | Revenues   |           | Percent<br>Non-MFP |
|-----------------------|------------|-----------|--------------------|
|                       | Non-MFP* † | Total**   |                    |
| Gulf                  | 94,692     | 1,738,403 | 5.4                |
| Hamilton              | 76,639     | 1,497,263 | 5.1                |
| Hardee                | 268,727    | 2,124,586 | 12.6               |
| Hendry                | 155,500    | 1,996,477 | 7.7                |
| Hernando              | 126,128    | 2,308,839 | 5.4                |
| Holmes                | 282,041    | 1,835,056 | 15.3               |
| Jefferson             | 293,958    | 1,773,706 | 16.5               |
| Lafayette             | 215,556    | 584,729   | 36.8               |
| Levy                  | 444,971    | 2,425,080 | 18.3               |
| Liberty               | 235,641    | 753,983   | 31.2               |
| Madison               | 313,363    | 2,170,282 | 14.4               |
| Nassau                | 277,735    | 3,667,686 | 7.5                |
| Okechobee             | 292,057    | 1,871,461 | 15.6               |
| Sumter                | 323,911    | 2,397,618 | 13.5               |
| Suwanee               | 341,245    | 2,812,536 | 12.1               |
| Taylor                | 126,388    | 2,383,825 | 5.3                |
| Union                 | 41,416     | 726,073   | 5.7                |
| Wakulla               | 302,439    | 1,152,177 | 26.2               |
| Walton                | 125,614    | 2,388,854 | 5.2                |
| Washington            | 311,807    | 2,194,410 | 14.2               |
| AVERAGE<br>(Weighted) | 212,408    | 1,777,389 | 11.9               |

\*From the Report of the Commissioner of Education for 1969-70. Total Operating Fund Revenues from Direct State Sources less MFP.

\*\*From the Report of the Commissioner of Education for 1969-70. Total Operating Fund Revenues from Local and Direct State Sources less amount withheld from MFP for administrative expense.

† Non-MFP includes Racing Commission Revenues, State Free Textbooks, State Forest Funds, Driver Education Funds, State License Tax, Matching Retirement, Exceptional Child Funds and Other State Sources.

TEACHER/PUPIL RATIO IN FLORIDA COUNTIES\*  
1969-70

Urban Counties

| County       | Teachers | Pupils  | Teacher/Pupil Ratio |
|--------------|----------|---------|---------------------|
| Brevard      | 2,660    | 57,371  | 1:22                |
| Broward      | 4,742    | 103,745 | 1:22                |
| Dade         | 10,250   | 225,402 | 1:22                |
| Duval        | 4,995    | 113,773 | 1:23                |
| Escambia     | 1,979    | 43,161  | 1:22                |
| Hillsborough | 4,154    | 94,725  | 1:23                |
| Orange       | 3,312    | 75,622  | 1:23                |
| Palm Beach   | 3,098    | 61,727  | 1:20                |
| Pinellas     | 3,528    | 76,764  | 1:22                |
| Polk         | 2,406    | 50,518  | 1:21                |
| Volusia      | 1,451    | 30,219  | 1:21                |
| Total        | 42,575   | 933,527 | 11:241              |
| Mean         | 3,870    | 84,866  | 1:22                |

Urban-Rural Counties

| County       | Teachers | Pupils | Teacher/Pupil Ratio |
|--------------|----------|--------|---------------------|
| Alachua      | 908      | 20,598 | 1:23                |
| Bay          | 745      | 16,685 | 1:22                |
| Charlotte    | 166      | 3,641  | 1:22                |
| Clay         | 378      | 8,282  | 1:22                |
| Collier      | 395      | 8,046  | 1:20                |
| Columbia     | 301      | 6,294  | 1:21                |
| Gadsden      | 483      | 10,106 | 1:21                |
| Highlands    | 297      | 5,834  | 1:20                |
| Indian River | 380      | 7,501  | 1:20                |
| Jackson      | 390      | 8,024  | 1:21                |
| Lake         | 692      | 14,278 | 1:21                |
| Lee          | 898      | 18,093 | 1:20                |
| Leon         | 946      | 19,159 | 1:20                |

\*Data obtained from the Commissioner of Education Report for the fiscal year beginning July 1, 1969 and ending June 30, 1970.

TEACHER/PUPIL RATIO IN FLORIDA COUNTIES\*  
1969-70 (Continued)

Urban-Rural Counties Cont'd

| County     | Teachers | Pupils  | Teacher/Pupil Ratio |
|------------|----------|---------|---------------------|
| Manatee    | 788      | 15,883  | 1:20                |
| Marion     | 750      | 15,194  | 1:20                |
| Martin     | 251      | 5,331   | 1:21                |
| Monroe     | 441      | 9,496   | 1:22                |
| Okaloosa   | 1,182    | 24,679  | 1:21                |
| Osceola    | 252      | 5,033   | 1:20                |
| Pasco      | 455      | 10,331  | 1:23                |
| Putnam     | 428      | 8,956   | 1:21                |
| St. Johns  | 295      | 6,362   | 1:22                |
| St. Lucie  | 506      | 10,419  | 1:21                |
| Santa Rosa | 411      | 8,758   | 1:21                |
| Sarasota   | 933      | 17,438  | 1:19                |
| Seminole   | 810      | 19,014  | 1:23                |
| Total      | 14,481   | 303,435 | 26:547              |
| Mean       | 557      | 11,671  | 1:21                |

Rural Counties

| County    | Teachers | Pupils | Teacher/Pupil Ratio |
|-----------|----------|--------|---------------------|
| Baker     | 109      | 2,364  | 1:22                |
| Bradford  | 169      | 3,553  | 1:21                |
| Calhoun   | 96       | 1,938  | 1:20                |
| Citrus    | 184      | 3,161  | 1:17                |
| De Sota   | 137      | 2,600  | 1:19                |
| Dixie     | 73       | 1,417  | 1:19                |
| Flagler   | 57       | 1,103  | 1:19                |
| Franklin  | 79       | 1,548  | 1:20                |
| Gilchrist | 52       | 945    | 1:18                |
| Glades    | 50       | 844    | 1:17                |
| Gulf      | 144      | 2,803  | 1:19                |
| Hamilton  | 116      | 2,199  | 1:19                |

\*Data obtained from the Commissioner of Education Report for the fiscal year beginning July 1, 1969 and ending June 30, 1970.

TEACHER/PUPIL RATIO IN FLORIDA COUNTIES\*  
1969-70 (Continued)

Rural Counties Cont'd

| County     | Teachers | Pupils | Teacher/Pupil Ratio |
|------------|----------|--------|---------------------|
| Hardee     | 155      | 3,113  | 1:20                |
| Hendry     | 144      | 2,799  | 1:19                |
| Hernando   | 166      | 3,508  | 1:21                |
| Holmes     | 128      | 2,557  | 1:20                |
| Jefferson  | 132      | 2,692  | 1:20                |
| Lafayette  | 36       | 684    | 1:19                |
| Levy       | 165      | 3,126  | 1:19                |
| Liberty    | 47       | 856    | 1:18                |
| Madison    | 175      | 3,505  | 1:20                |
| Nassau     | 259      | 5,547  | 1:21                |
| Okeechobee | 123      | 2,706  | 1:22                |
| Sumter     | 165      | 3,331  | 1:20                |
| Suwanee    | 207      | 3,807  | 1:18                |
| Taylor     | 184      | 3,694  | 1:20                |
| Union      | 61       | 1,229  | 1:20                |
| Wakulla    | 77       | 1,553  | 1:20                |
| Walton     | 172      | 3,685  | 1:21                |
| Washington | 149      | 2,864  | 1:19                |
| Total      | 3,811    | 75,731 | 30:587              |
| Mean       | 127      | 2,524  | 1:20                |

\*Data obtained from the Commissioner of Education Report for the fiscal year beginning July 1, 1969 and ending June 30, 1970.

PERCENT OF TOTAL CURRENT EXPENSES FOR ADMINISTRATIVE  
AND INSTRUCTIONAL SALARIES 1969-70

| Urban<br>Counties | Total<br>Current<br>Expenses<br>All Schools † | Total<br>Admin.<br>Salaries † | % of<br>Total<br>Current<br>Expenses | Total<br>Salaries<br>(Instr.) | % of<br>Total<br>Current<br>Expenses |
|-------------------|-----------------------------------------------|-------------------------------|--------------------------------------|-------------------------------|--------------------------------------|
| Brevard           | \$ 36,906,438                                 | \$ 1,013,443                  | 2.7 %                                | \$ 25,984,567                 | 70.4 %                               |
| Broward           | 77,438,637                                    | 1,944,588                     | 2.5                                  | 56,239,960                    | 72.6                                 |
| Dade              | 175,969,314                                   | 3,046,549                     | 1.7                                  | 132,622,256                   | 75.4                                 |
| Duval             | 68,354,182                                    | 1,007,404                     | 1.5                                  | 47,954,995                    | 70.2                                 |
| Escambia          | 27,441,212                                    | 497,182                       | 1.8                                  | 19,759,325                    | 72.0                                 |
| Hillsborough      | 56,345,909                                    | 997,562                       | 1.8                                  | 40,433,765                    | 71.8                                 |
| Orange            | 47,184,461                                    | 533,507                       | 1.1                                  | 35,664,547                    | 75.6                                 |
| Palm Beach        | 51,864,912                                    | 1,165,435                     | 2.2                                  | 37,789,128                    | 72.9                                 |
| Pinellas          | 54,050,606                                    | 1,007,223                     | 1.9                                  | 40,660,050                    | 75.2                                 |
| Polk              | 31,971,274                                    | 520,738                       | 1.6                                  | 23,900,320                    | 74.8                                 |
| Volusia           | 20,937,281                                    | 483,188                       | 2.3                                  | 15,451,291                    | 73.8                                 |
| AVERAGE           | \$ 58,951,293                                 | \$ 1,110,620                  | 1.9 %                                | \$ 43,314,564                 | 73.5 %                               |

\*Includes salaries of Consultants & Supervisors, Principals, Teachers, Other Instructional Staff, and Vocational & Adult Education Personnel.

† From the Report of the Commissioner of Education for 1969-70.

PERCENT OF TOTAL CURRENT EXPENSES FOR ADMINISTRATIVE AND INSTRUCTIONAL  
SALARIES 1969-70 (Continued)

| Urban-Rural<br>Counties | Total<br>Current<br>Expenses<br>All Schools † | Total<br>Admin.<br>Salaries † | % of<br>Total<br>Current<br>Expenses | Total<br>Salaries<br>(Instr.) | % of<br>Total<br>Current<br>Expenses |
|-------------------------|-----------------------------------------------|-------------------------------|--------------------------------------|-------------------------------|--------------------------------------|
| Alachua                 | \$ 12,672,892                                 | \$ 243,386                    | 1.9 %                                | \$ 9,189,880                  | 72.5 %                               |
| Bay                     | 9,643,412                                     | 191,585                       | 2.0                                  | 7,037,945                     | 73.0                                 |
| Charlotte               | 2,882,177                                     | 125,522                       | 4.4                                  | 1,933,567                     | 67.1                                 |
| Clay                    | 4,599,002                                     | 96,654                        | 2.1                                  | 3,291,968                     | 71.6                                 |
| Collier                 | 6,845,282                                     | 181,806                       | 2.7                                  | 4,675,489                     | 68.3                                 |
| Columbia                | 3,869,525                                     | 80,798                        | 2.1                                  | 2,804,204                     | 72.5                                 |
| Gadsden                 | 5,816,748                                     | 82,914                        | 1.4                                  | 4,253,139                     | 73.1                                 |
| Highlands               | 3,859,959                                     | 85,978                        | 2.2                                  | 2,912,052                     | 75.4                                 |
| Indian River            | 5,650,205                                     | 170,477                       | 3.0                                  | 3,874,041                     | 68.6                                 |
| Jackson                 | 4,933,523                                     | 73,188                        | 1.5                                  | 3,435,753                     | 69.6                                 |
| Lake                    | 9,896,131                                     | 139,983                       | 1.4                                  | 7,402,777                     | 74.8                                 |
| Lee                     | 12,377,719                                    | 310,838                       | 2.5                                  | 8,856,469                     | 71.6                                 |
| Leon                    | 13,635,704                                    | 251,445                       | 1.8                                  | 9,360,642                     | 68.6                                 |
| Manatee                 | 10,821,806                                    | 196,409                       | 1.8                                  | 7,860,951                     | 72.6                                 |
| Marion                  | 10,210,662                                    | 153,765                       | 1.5                                  | 7,253,589                     | 71.0                                 |
| Martin                  | 3,806,337                                     | 106,351                       | 2.8                                  | 2,749,926                     | 72.2                                 |
| Monroe                  | 6,721,803                                     | 150,799                       | 2.2                                  | 4,717,892                     | 70.2                                 |
| Okaloosa                | 13,753,668                                    | 225,671                       | 1.6                                  | 9,825,605                     | 71.4                                 |
| Osceola                 | 3,244,482                                     | 70,502                        | 2.2                                  | 2,388,632                     | 73.6                                 |
| Pasco                   | 5,702,981                                     | 89,282                        | 1.6                                  | 4,056,726                     | 71.1                                 |
| Putnam                  | 5,512,916                                     | 91,879                        | 1.7                                  | 4,092,649                     | 74.2                                 |
| St. Johns               | 4,253,848                                     | 115,426                       | 2.7                                  | 3,090,820                     | 72.7                                 |
| St. Lucie               | 6,806,454                                     | 203,673                       | 3.0                                  | 4,832,276                     | 71.0                                 |
| Santa Rosa              | 5,701,847                                     | 115,630                       | 2.0                                  | 4,087,773                     | 71.7                                 |
| Sarasota                | 14,293,618                                    | 347,671                       | 2.4                                  | 10,257,088                    | 71.8                                 |
| Seminole                | 10,382,076                                    | 170,866                       | 1.6                                  | 7,601,098                     | 73.2                                 |
| AVERAGE                 | \$ 7,611,338                                  | \$ 156,635                    | 2.1 %                                | \$ 5,455,499                  | 71.7 %                               |

PERCENT OF TOTAL CURRENT EXPENSES FOR ADMINISTRATIVE AND INSTRUCTIONAL  
SALARIES 1969-70 (Continued)

| Rural<br>Counties | Total<br>Current<br>Expenses<br>All Schools † | Total<br>Admin.<br>Salaries † | % of<br>Total<br>Current<br>Expenses | Total<br>Salaries<br>(Instr.) | % of<br>Total<br>Current<br>Expenses |
|-------------------|-----------------------------------------------|-------------------------------|--------------------------------------|-------------------------------|--------------------------------------|
| Baker             | \$ 1,508,113                                  | \$ 46,223                     | 3.1 %                                | \$ 1,019,917                  | 67.6 %                               |
| Bradford          | 2,500,376                                     | 52,393                        | 2.1                                  | 1,859,380                     | 74.4                                 |
| Calhoun           | 1,335,246                                     | 50,854                        | 3.8                                  | 944,670                       | 74.7                                 |
| Citrus            | 2,580,926                                     | 72,309                        | 2.8                                  | 1,769,300                     | 68.6                                 |
| De Soto           | 1,652,058                                     | 62,320                        | 3.8                                  | 1,219,675                     | 73.8                                 |
| Dixie             | 1,064,910                                     | 43,918                        | 4.1                                  | 659,502                       | 61.9                                 |
| Flagler           | 834,022                                       | 46,349                        | 5.6                                  | 558,884                       | 67.0                                 |
| Franklin          | 1,026,715                                     | 43,955                        | 4.3                                  | 699,827                       | 68.2                                 |
| Gilchrist         | 762,959                                       | 35,220                        | 4.6                                  | 454,061                       | 59.5                                 |
| Glades            | 824,155                                       | 45,466                        | 5.5                                  | 499,445                       | 60.6                                 |
| Gulf              | 1,942,451                                     | 67,525                        | 3.5                                  | 1,269,641                     | 65.4                                 |
| Hamilton          | 1,497,943                                     | 43,070                        | 2.9                                  | 1,007,101                     | 67.2                                 |
| Hardee            | 1,955,548                                     | 56,022                        | 2.9                                  | 1,339,885                     | 68.5                                 |
| Hendry            | 1,783,810                                     | 70,023                        | 3.9                                  | 1,252,832                     | 70.2                                 |
| Hernando          | 2,293,031                                     | 76,897                        | 3.4                                  | 1,505,987                     | 65.7                                 |
| Holmes            | 1,591,174                                     | 42,133                        | 2.6                                  | 1,103,070                     | 69.3                                 |
| Jefferson         | 1,622,700                                     | 45,752                        | 2.8                                  | 1,116,091                     | 68.8                                 |
| Lafayette         | 580,829                                       | 38,700                        | 6.7                                  | 353,121                       | 60.8                                 |
| Levy              | 2,359,914                                     | 91,568                        | 3.9                                  | 1,631,035                     | 69.1                                 |
| Liberty           | 749,862                                       | 54,206                        | 7.2                                  | 484,383                       | 64.6                                 |
| Madison           | 2,173,462                                     | 56,912                        | 2.6                                  | 1,440,881                     | 66.3                                 |
| Nassau            | 3,389,487                                     | 118,250                       | 3.5                                  | 2,310,712                     | 68.2                                 |
| Okechobee         | 1,730,615                                     | 65,733                        | 3.8                                  | 1,146,680                     | 66.3                                 |
| Sumter            | 2,238,761                                     | 55,630                        | 2.5                                  | 1,600,690                     | 71.5                                 |
| Suwanee           | 2,669,339                                     | 58,787                        | 2.2                                  | 1,778,479                     | 66.6                                 |
| Taylor            | 2,562,002                                     | 48,715                        | 1.9                                  | 1,868,565                     | 72.9                                 |
| Union             | 868,753                                       | 41,972                        | 4.8                                  | 554,153                       | 63.8                                 |
| Wakulla           | 1,079,898                                     | 42,913                        | 4.0                                  | 685,093                       | 63.4                                 |
| Walton            | 2,332,096                                     | 90,666                        | 3.9                                  | 1,581,086                     | 67.8                                 |
| Washington        | 1,965,013                                     | 59,653                        | 3.0                                  | 1,323,911                     | 67.4                                 |
| AVERAGE           | \$ 1,715,872                                  | \$ 56,471                     | 3.3 %                                | \$ 1,167,935                  | 68.1 %                               |

## RATIO OF CHILDREN IN AVERAGE DAILY ATTENDANCE TO TOTAL POPULATION BY COUNTY

Urban Counties

| County              | Total Population<br>1970 Census | Total ADA<br>(Kindergarten<br>& Grades 1-12) | ADA to Total<br>Population<br>Ratio |
|---------------------|---------------------------------|----------------------------------------------|-------------------------------------|
| Brevard             | 230,006                         | \$ 57,371                                    | 1:3.9                               |
| Broward             | 620,100                         | 103,745                                      | 1:5.9                               |
| Dade                | 1,267,792                       | 225,402                                      | 1:5.6                               |
| Duval               | 528,865                         | 113,773                                      | 1:4.6                               |
| Escambia            | 205,334                         | 43,161                                       | 1:4.7                               |
| Hillsborough        | 490,265                         | 94,725                                       | 1:5.1                               |
| Orange              | 344,311                         | 75,622                                       | 1:4.5                               |
| Palm Beach          | 348,753                         | 61,727                                       | 1:5.6                               |
| Pinellas            | 522,329                         | 76,764                                       | 1:6.8                               |
| Polk                | 227,222                         | 50,518                                       | 1:4.4                               |
| Volusia             | 169,487                         | 30,219                                       | 1:5.6                               |
| Total               | 4,954,464                       | \$ 933,527                                   |                                     |
| Weighted<br>Average |                                 |                                              | 1:5.3                               |

Urban-Rural Counties

| County       | Total Population<br>1970 Census | Total ADA<br>(Kindergarten<br>& Grades 1-12) | ADA to Total<br>Population<br>Ratio |
|--------------|---------------------------------|----------------------------------------------|-------------------------------------|
| Alachua      | 104,764                         | \$ 20,598                                    | 1:5.0                               |
| Bay          | 75,283                          | 16,685                                       | 1:4.5                               |
| Charlotte    | 27,559                          | 3,641                                        | 1:7.5                               |
| Clay         | 32,059                          | 8,282                                        | 1:3.8                               |
| Collier      | 38,040                          | 8,046                                        | 1:4.7                               |
| Columbia     | 25,250                          | 6,294                                        | 1:4.0                               |
| Gadsden      | 39,184                          | 10,106                                       | 1:3.8                               |
| Highlands    | 29,507                          | 5,834                                        | 1:5.0                               |
| Indian River | 35,992                          | 7,501                                        | 1:4.7                               |
| Jackson      | 34,434                          | 8,024                                        | 1:4.2                               |
| Lake         | 69,305                          | 14,278                                       | 1:4.8                               |
| Lee          | 105,216                         | 18,093                                       | 1:5.8                               |
| Leon         | 103,047                         | 19,159                                       | 1:5.3                               |

## RATIO OF CHILDREN IN AVERAGE DAILY ATTENDANCE TO TOTAL POPULATION BY COUNTY

Urban-Rural Counties (Continued)

| County              | Total Population<br>1970 Census | Total ADA<br>(Kindergarten<br>& Grades 1-12) | ADA to Total<br>Population<br>Ratio |
|---------------------|---------------------------------|----------------------------------------------|-------------------------------------|
| Manatee             | 97,115                          | \$ 15,383                                    | 1:6.1                               |
| Marion              | 69,030                          | 15,194                                       | 1:4.5                               |
| Martin              | 28,035                          | 5,331                                        | 1:5.2                               |
| Monroe              | 52,586                          | 9,496                                        | 1:5.5                               |
| Okaloosa            | 88,187                          | 24,679                                       | 1:3.5                               |
| Osceola             | 25,267                          | 5,033                                        | 1:5.0                               |
| Pasco               | 75,955                          | 10,331                                       | 1:7.3                               |
| Putnam              | 36,290                          | 8,956                                        | 1:4.0                               |
| St. Johns           | 30,727                          | 6,362                                        | 1:5.9                               |
| St. Lucie           | 50,836                          | 10,419                                       | 1:4.8                               |
| Santa Rosa          | 37,741                          | 8,758                                        | 1:4.3                               |
| Sarasota            | 120,413                         | 17,438                                       | 1:6.9                               |
| Seminole            | 83,692                          | 19,014                                       | 1:4.4                               |
| Total               | 1,515,514                       | \$ 303,435                                   |                                     |
| Weighted<br>Average |                                 |                                              | 1:4.9                               |

Rural Counties

| County    | Total Population<br>1970 Census | Total ADA<br>(Kindergarten<br>& Grades 1-12) | ADA to Total<br>Population<br>Ratio |
|-----------|---------------------------------|----------------------------------------------|-------------------------------------|
| Baker     | 9,242                           | \$ 2,364                                     | 1:3.9                               |
| Bradford  | 14,625                          | 3,443                                        | 1:4.2                               |
| Calhoun   | 7,624                           | 1,938                                        | 1:3.9                               |
| Citrus    | 19,196                          | 3,161                                        | 1:6.0                               |
| De Soto   | 13,060                          | 2,600                                        | 1:5.0                               |
| Dixie     | 5,480                           | 1,417                                        | 1:3.8                               |
| Flagler   | 4,454                           | 1,103                                        | 1:4.0                               |
| Franklin  | 7,065                           | 1,548                                        | 1:4.5                               |
| Gilchrist | 3,551                           | 945                                          | 1:3.7                               |
| Glades    | 3,669                           | 844                                          | 1:4.3                               |
| Gulf      | 10,096                          | 2,803                                        | 1:3.6                               |
| Hamilton  | 7,787                           | 2,199                                        | 1:3.5                               |

## RATIO OF CHILDREN IN AVERAGE DAILY ATTENDANCE TO TOTAL POPULATION BY COUNTY

Rural Counties (Continued)

| County              | Total<br>Population<br>1970 Census | Total ADA<br>(Kindergarten<br>& Grades 1-12) | ADA to Total<br>Population<br>Ratio |
|---------------------|------------------------------------|----------------------------------------------|-------------------------------------|
| Hardee              | 14,889                             | \$ 3,113                                     | 1:4.7                               |
| Hendry              | 11,859                             | 2,799                                        | 1:4.2                               |
| Hernando            | 17,004                             | 3,508                                        | 1:4.8                               |
| Holmes              | 10,720                             | 2,557                                        | 1:4.1                               |
| Jefferson           | 8,778                              | 2,692                                        | 1:3.2                               |
| Lafayette           | 2,892                              | 684                                          | 1:4.2                               |
| Levy                | 12,756                             | 3,126                                        | 1:4.0                               |
| Liberty             | 3,379                              | 856                                          | 1:3.9                               |
| Madison             | 13,481                             | 3,505                                        | 1:3.8                               |
| Nassau              | 20,626                             | 5,547                                        | 1:3.7                               |
| Okechobee           | 11,233                             | 2,706                                        | 1:4.1                               |
| Sumter              | 14,839                             | 3,331                                        | 1:4.4                               |
| Suwanee             | 15,559                             | 3,807                                        | 1:4.0                               |
| Taylor              | 13,641                             | 3,694                                        | 1:3.6                               |
| Union               | 8,112                              | 1,229                                        | 1:6.6                               |
| Wakulla             | 6,308                              | 1,553                                        | 1:4.0                               |
| Walton              | 16,087                             | 3,685                                        | 1:4.3                               |
| Washington          | 11,543                             | 2,864                                        | 1:3.9                               |
| Total               | 309,465                            | \$ 75,621                                    |                                     |
| Weighted<br>Average |                                    |                                              | 1:4.0                               |
| State Total         | 6,779,443                          | \$1,312,583                                  | 1:5.1                               |

## TOTAL AVAILABLE REVENUE PER ADA BY COUNTY

Urban Counties

| County       | Total Operating Fund Revenue | Available Untaxed Millage | Local Revenue Available From Untaxed Millage | Total Available Revenue | Total Available Revenue Per ADA |
|--------------|------------------------------|---------------------------|----------------------------------------------|-------------------------|---------------------------------|
| Brevard      | \$ 40,641,332                | 0                         | 0                                            | \$ 40,641,399           | \$ 702.27                       |
| Broward      | 77,961,921                   | 0                         | 0                                            | 77,961,921              | 751.48                          |
| Dade         | 182,314,343                  | 0                         | 0                                            | 182,314,343             | 808.84                          |
| Duval        | 70,042,565                   | 0                         | 0                                            | 70,042,565              | 615.63                          |
| Escambia     | 28,734,761                   | 0                         | 0                                            | 28,734,761              | 665.76                          |
| Hillsborough | 63,431,607                   | 0                         | 0                                            | 63,431,607              | 669.64                          |
| Orange       | 48,508,973                   | 0                         | 0                                            | 48,508,973              | 641.47                          |
| Palm Beach   | 50,202,993                   | 0                         | 0                                            | 50,202,993              | 813.32                          |
| Pinellas     | 55,241,716                   | 0                         | 0                                            | 55,241,716              | 719.63                          |
| Polk         | 33,602,607                   | 1.025                     | \$ 1,740,391                                 | 35,342,998              | 699.00                          |
| Volusia      | 20,653,481                   | 0                         | 0                                            | 20,653,481              | 683.48                          |
| AVERAGE      |                              |                           |                                              |                         | \$ 706.41                       |

Urban-Rural Counties

| County       | Total Operating Fund Revenue | Available Untaxed Millage | Local Revenue Available From Untaxed Millage | Total Available Revenue | Total Available Revenue Per ADA |
|--------------|------------------------------|---------------------------|----------------------------------------------|-------------------------|---------------------------------|
| Alachua      | \$ 13,576,567                | 0                         | 0                                            | \$ 13,576,567           | \$ 659.12                       |
| Bay          | 11,181,639                   | 1.9                       | \$ 658,466                                   | 11,840,105              | 709.63                          |
| Charlotte    | 3,285,540                    | .69                       | 150,309                                      | 3,435,849               | 943.66                          |
| Clay         | 5,181,064                    | 0                         | 0                                            | 5,181,064               | 625.58                          |
| Collier      | 7,597,237                    | 0                         | 0                                            | 7,597,237               | 944.33                          |
| Columbia     | 4,229,065                    | 0                         | 0                                            | 4,229,065               | 671.92                          |
| Gadsden      | 6,258,092                    | 0                         | 0                                            | 6,258,092               | 619.25                          |
| Highlands    | 4,060,155                    | 3.16                      | 230,740                                      | 4,290,895               | 735.50                          |
| Indian River | 5,949,249                    | 0                         | 0                                            | 5,949,249               | 793.13                          |
| Jackson      | 5,325,387                    | 3                         | 311,337                                      | 5,636,724               | 702.48                          |
| Lake         | 10,612,598                   | 0                         | 0                                            | 10,612,598              | 743.28                          |
| Lee          | 13,309,845                   | 0                         | 0                                            | 13,309,845              | 735.64                          |
| Leon         | 13,917,244                   | 0                         | 0                                            | 13,917,244              | 726.14                          |

## TOTAL AVAILABLE REVENUE PER ADA BY COUNTY

Urban-Rural Counties (Continued)

| County     | Total Operating Fund Revenue | Available Untaxed Millage | Local Revenue Available From Untaxed Millage | Total Available Revenue | Total Available Revenue Per ADA |
|------------|------------------------------|---------------------------|----------------------------------------------|-------------------------|---------------------------------|
| Manatee    | \$ 11,833,770                | 0                         | 0                                            | \$ 11,833,770           | \$ 745.06                       |
| Marion     | 10,830,725                   | 0                         | 0                                            | 10,830,725              | 712.83                          |
| Martin     | 4,496,631                    | 0                         | 0                                            | 4,496,631               | 843.49                          |
| Monroe     | 8,129,630                    | 0                         | 0                                            | 8,129,630               | 856.11                          |
| Okaloosa   | 15,562,919                   | 0                         | 0                                            | 15,562,919              | 630.61                          |
| Osceola    | 3,641,832                    | 2.44                      | \$ 493,737                                   | 4,135,569               | 821.69                          |
| Pasco      | 6,925,175                    | 0                         | 0                                            | 6,925,175               | 670.33                          |
| Putnam     | 5,798,622                    | 00                        | 0                                            | 5,798,622               | 647.46                          |
| St. Johns  | 4,258,269                    | 1.1                       | \$ 190,157                                   | 4,449,026               | 699.31                          |
| St. Lucie  | 7,576,427                    | 0                         | 0                                            | 7,576,427               | 727.17                          |
| Santa Rosa | 6,236,157                    | 1.0                       | 187,612                                      | 6,423,769               | 733.47                          |
| Sarasota   | 15,542,467                   | 0                         | 0                                            | 15,542,467              | 891.30                          |
| Seminole   | 11,926,877                   | 0                         | 0                                            | 11,926,877              | 627.27                          |
| AVERAGE    |                              |                           |                                              |                         | \$ 739.07                       |

Rural Counties

| County    | Total Operating Fund Revenue | Available Untaxed Millage | Local Revenue Available From Untaxed Millage | Total Available Revenue | Total Available Revenue Per ADA |
|-----------|------------------------------|---------------------------|----------------------------------------------|-------------------------|---------------------------------|
| Baker     | \$ 1,631,542                 | 0.5                       | \$ 13,314                                    | \$ 1,644,856            | \$ 695.79                       |
| Bradford  | 2,647,194                    | 0                         | 0                                            | 2,647,194               | 768.86                          |
| Calhoun   | 1,559,654                    | 2.0                       | 59,500                                       | 1,619,155               | 835.48                          |
| Citrus    | 2,792,621                    | 0                         | 0                                            | 2,792,621               | 883.46                          |
| De Soto   | 1,684,235                    | 0                         | 0                                            | 1,684,235               | 647.78                          |
| Dixie     | 947,105                      | 0                         | 0                                            | 947,105                 | 668.37                          |
| Flagler   | 939,569                      | 0                         | 0                                            | 939,569                 | 851.33                          |
| Franklin  | 1,175,164                    | 0                         | 0                                            | 1,175,164               | 759.15                          |
| Gilchrist | 804,019                      | 0                         | 0                                            | 804,019                 | 850.81                          |
| Glades    | 787,949                      | 2.98                      | 177,467                                      | 965,416                 | 1,143.86                        |
| Gulf      | 1,794,611                    | 0                         | 0                                            | 1,794,611               | 640.25                          |
| Hamilton  | 1,552,006                    | 0                         | 0                                            | 1,552,006               | 705.78                          |
| Hardee    | 2,150,494                    | 1.9                       | 86 189,538                                   | 2,340,032               | 751.70                          |

## TOTAL AVAILABLE REVENUE PER ADA BY COUNTY

Rural Counties (Continued)

| County        | Total<br>Operating<br>Fund Revenue | Available<br>Untaxed<br>Millage | Local Revenue<br>Available<br>From Untaxed<br>Millage | Total<br>Available<br>Revenue | Total Available<br>Revenue Per<br>ADA |
|---------------|------------------------------------|---------------------------------|-------------------------------------------------------|-------------------------------|---------------------------------------|
| Hendry        | \$ 2,046,664                       | 1.0                             | \$ 96,667                                             | \$ 2,143,331                  | \$ 765.75                             |
| Hernando      | 2,424,792                          | 0                               | 0                                                     | 2,424,792                     | 691.22                                |
| Holmes        | 1,942,450                          | 0                               | 0                                                     | 1,942,450                     | 759.66                                |
| Jefferson     | 1,840,569                          | 1.5                             | 47,637                                                | 1,888,206                     | 701.41                                |
| Lafayette     | 614,819                            | 5.4                             | 81,721                                                | 696,540                       | 1,018.13                              |
| Levy          | 2,488,611                          | 0                               | 0                                                     | 2,488,611                     | 796.10                                |
| Liberty       | 824,876                            | 6.0                             | 87,506                                                | 912,382                       | 1,065.87                              |
| Madison       | 2,274,075                          | 0                               | 0                                                     | 2,274,075                     | 648.81                                |
| Nassau        | 3,743,975                          | 0                               | 0                                                     | 3,743,975                     | 674.95                                |
| Okechobee     | 1,916,301                          | 0                               | 0                                                     | 1,916,301                     | 708.17                                |
| Sumter        | 2,459,886                          | 0                               | 0                                                     | 2,459,886                     | 738.48                                |
| Suwanee       | 2,864,763                          | 0.626                           | 42,177                                                | 2,906,941                     | 763.58                                |
| Taylor        | 2,449,797                          | 0                               | 0                                                     | 2,449,797                     | 663.18                                |
| Union         | 740,635                            | 1.04                            | 15,950                                                | 756,585                       | 615.61                                |
| Wakulla       | 1,226,128                          | 0                               | 0                                                     | 1,226,128                     | 789.52                                |
| Walton        | 2,709,723                          | 0                               | 0                                                     | 2,709,723                     | 735.34                                |
| Washington    | 2,272,669                          | 0                               | 0                                                     | 2,272,669                     | 793.53                                |
| AVERAGE       |                                    |                                 |                                                       |                               | \$ 771.08                             |
| STATE AVERAGE |                                    |                                 |                                                       |                               | \$ 747.59                             |